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The Commonwealth of Massachusetts

ANNUAL REPORT

OF THE

DEPARTMENT OF PUBLIC UTILITIES

FOR THE

YEAR ENDED NOVEMBER 30, 1921

PART II—SECTION 1

RETURNS—GAS, ELECTRIC AND WATER COMPANIES
AND MUNICIPAL LIGHTING PLANTS

MAR 24 1986

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BOSTON

WRIGHT & POTTER PRINTING CO., STATE PRINTERS
32 DERNE STREET

The Commonwealth of Massachusetts

ANNUAL REPORT

OF THE

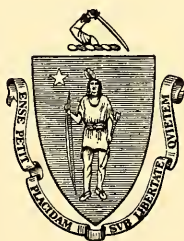
DEPARTMENT OF PUBLIC UTILITIES

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PART II

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AND MUNICIPAL LIGHTING PLANTS



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PUBLICATION OF THIS DOCUMENT
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SUPERVISOR OF ADMINISTRATION.

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The Commonwealth of Massachusetts

GAS, ELECTRIC AND WATER SUPPLY STATISTICS.

Annual returns for the year ended June 30, 1921, have been received from fifty-five gas, fifty-seven electric and forty-nine water supply corporations, six persons, associations or manufacturing companies doing a gas or electric business, and one educational institution supplying water commercially; also, for the fiscal year 1920, from forty-one municipalities doing a gas or electric lighting business.

The Southeastern Massachusetts Power and Electric Company, which was originally organized under the name of the "Marion Gas Company" for the purpose of producing and selling acetylene gas, in November, 1920, discontinued the manufacture of such gas.

On May 16 the Tyngsboro Electric Light Company acquired all the assets of the Shirley Electric Company and began the supply of electricity in the territory formerly supplied by the Shirley Company.

On May 25 an explosion so damaged the gas works of the Cape and Vineyard Electric Company, located in Oak Bluffs, that it was necessary to close down the works, and the manufacture of gas has never been resumed.

The property of the Sunderland Electric Light and Power Company was on June 29 sold to the Amherst Gas Company.

The property of the Amesbury and Salisbury Gas Company, which for the past three years has been operated by a receiver, was on May 21 sold to a corporation of the same name, and the receiver was discharged on June 30.

The affairs of the Block Plant Electric Light Company are

still in litigation and the company has done no electric business since September 30, 1918.

On January 1 the plant of the Palmer Water Company was sold to the Palmer Fire District No. 1.

The Medfield Water Company sold to the town of Medfield on March 31 its water supply property.

The Weston Water Company sold its property to the town of Weston on July 1.

The Monument Beach Water Works, which supplies part of the village of Monument Beach in the town of Bourne, this year for the first time made a report of its business.

The following compilations of statistics are from the several returns:—

GAS COMPANIES.

The following table shows the corporate names and capital stock of the gas companies in active operation, and the names of the persons and corporations other than gas companies making and selling gas, on the thirtieth day of June, 1921, with the localities supplied and the population of each according to the census of 1920. Unless otherwise noted the par value of each share of capital stock reported is \$100.

CORPORATE NAME.	Localities supplied.	Popula- tion.	Capital.
Adams Gas Light Co.,	Adams,	12,967	\$162,000
Amesbury and Salisbury Gas Co.,	Amesbury,	10,036	60,000
	Salisbury,	1,701	—
Amherst Gas Co.,	Amherst,	5,550	300,000
	Pelham,	503	—
Arlington Gas Light Co.,	Arlington,	18,665	706,000
	Belmont,	10,749	—
	Winchester,	10,485	—
Athol Gas and Electric Co.,	Athol,	9,792	757,000
Attleboro Gas Light Co. Corpora- tion,	Attleboro,	19,731	116,000
	Beverly,	22,561	825,000
Beverly Gas and Electric Co.,	Danvers,	11,108	—
Blackstone Electric Light Co.,	Blackstone,	4,299	60,000
	Boston,	748,060	15,124,600
Boston Consolidated Gas Co.,	Brookline,	37,748	—
	Milton,	9,382	—
	Brockton,	66,254	1,537,000
	Avon,	2,176	—
	Bridgewater,	8,438	—
Brockton Gas Light Co.,	Canton,	5,945	—
	East Bridgewater,	3,486	—
	West Bridgewater,	2,908	—
	Holbrook,	3,161	—
	Stoughton,	6,865	—
	Randolph,	4,756	—

CORPORATE NAME.	Localities supplied.	Population.	Capital.
Cambridge Gas Light Co.,	Cambridge,	109,694	\$1,680,000
	Somerville (in part),	—	—
	Boston (Charlestown District),	34,272	658,800 ¹
Charlestown Gas and Electric Co.,	Everett (in part),	—	—
	Medford (in part),	—	—
	Somerville (in part),	—	—
Citizens' Gas, Electric and Power Co.,	Nantucket,	2,797	60,000
Citizens' Gas Light Co.,	Quincy,	47,876	918,000
Clinton Gas Light Co.,	Clinton,	12,979	183,000 ²
Dedham and Hyde Park Gas and Electric Light Co.,	Dedham,	10,792	155,950 ¹
	Hyde Park,	20,868	—
East Boston Gas Co.,	East Boston,	63,051	575,000 ³
	Chelsea,	43,184	—
Easthampton Gas Co.,	Easthampton,	11,261	180,000
Fall River Gas Works Co.,	Fall River,	120,485	1,127,000
	Somerset,	3,520	—
Fitchburg Gas and Electric Light Co.,	Fitchburg,	41,029	1,234,300 ¹
Gardner Gas, Fuel and Light Co.,	Gardner,	16,971	140,000
Gloucester Gas Light Co.,	Gloucester,	22,947	215,000 ¹
Greenfield Gas Light Co.,	Greenfield,	15,462	166,000 ¹
Gregory, J. D.,	Turners Falls,	5,522 ⁴	—
	Princeton,	682	— ⁵
Haverhill Gas Light Co.,	Haverhill,	53,884	585,000 ¹
	Groveland,	2,650	—
	Merrimac,	2,173	—
Ipswich Gas Light Co.,	Ipswich,	6,201	16,000
	Lawrence,	94,270	2,578,100
Lawrence Gas Co.,	Andover,	8,268	—
	North Andover,	6,265	—
	Methuen,	15,189	—
Leominster Gas Light Co.,	Leominster,	19,744	135,000
Lexington Gas Co.,	Lunenburg,	1,634	—
	Lexington,	6,350	40,000
Lowell Gas Light Co.,	Lowell,	112,759	1,053,000
	Chelmsford,	5,682	—
	Dracut,	5,280	—
	Tewksbury,	4,450	—
	Lynn,	99,148	1,625,000
	Lynnfield,	1,165	—
Lynn Gas and Electric Co.,	Narblehead,	7,324	—
	Nahant,	1,318	—
	Saugus,	10,874	—
	Swampscott,	8,101	—
	Malden,	49,103	2,085,500
	Melrose,	18,204	—
Malden and Melrose Gas Light Co.,	Everett (in part),	—	—
	Medford (in part),	—	—
	Stoneham,	7,873	—
	Reading,	7,439	—
	Marlborough,	15,028	270,000
Marlboro-Hudson Gas Co.,	Hudson,	7,607	—
	Maynard,	7,086	—
	Southborough,	1,838	—
	Stow,	1,101	—
Milford Gas Light Co.,	Milford,	13,471	72,300
	Hopedale,	2,777	—
	New Bedford,	121,217	2,862,000
New Bedford Gas and Edison Light Co.,	Acushnet,	3,075	—
	Dartmouth,	6,493	—
	Fairhaven,	7,291	—
Newburyport Gas and Electric Co.,	Newburyport,	15,618	855,000
	Newbury,	1,303	—

¹ Par value, \$50.² Par value, \$500.³ Par value, \$25.⁴ Estimated.⁵ Unincorporated.

CORPORATE NAME.	Localities supplied.	Popu- lation.	Capital.
Newton and Watertown Gas Light Co.,	Newton, . . .	46,054	\$560,000
	Waltham, . . .	30,915	—
	Watertown, . . .	21,457	—
	Wellesley, . . .	6,224	—
	Weston, . . .	2,282	—
North Adams Gas Light Co.,	North Adams, . . .	22,282	400,000
Northampton Gas Light Co.,	Clarksburg, . . .	1,136	—
	Northampton, . . .	21,951	155,675 ¹
North Attleborough Gas Light Co.,	North Attleborough, . . .	9,238	68,100
	Plainville, . . .	1,365	—
Norwood Gas Light Co.,	Norwood, . . .	12,627	140,000
	Abington, . . .	5,787	709,000
	Braintree, . . .	10,580	—
	Hingham, . . .	5,604	—
	Rockland, . . .	7,544	—
Old Colony Gas Co.,	Weymouth, . . .	15,057	—
	Whitman, . . .	7,147	—
	Ware, . . .	8,525	—
Otis Co., ²	Pittsfield, . . .	41,763	600,000
	Dalton, . . .	3,752	—
Pittsfield Coal Gas Co.,	Lee, . . .	4,085	—
	Lenox, . . .	2,691	—
	Plymouth, . . .	13,045	148,500
Plymouth Gas Light Co.,	Kingston, . . .	2,505	—
	Salem, . . .	42,529	669,800
Salem Gas Light Co.,	Peabody, . . .	19,552	—
Spencer Gas Co.,	Spencer, . . .	5,930	97,500
	Springfield, . . .	129,614	2,527,100
Springfield Gas Light Co.,	Agawam, . . .	5,023	—
	Chicopee, . . .	36,214	—
	East Longmeadow, . . .	2,352	—
	Longmeadow, . . .	2,618	—
	Ludlow, . . .	7,470	—
	South Hadley, . . .	5,527	—
	West Springfield, . . .	13,443	—
Suburban Gas and Electric Co.,	Revere, . . .	28,823	834,500
	Winthrop, . . .	15,455	—
	Taunton, . . .	37,137	330,000 ³
	Berkley, . . .	935	—
Taunton Gas Light Co.,	Dighton, . . .	2,574	—
	Mansfield, . . .	6,255	—
	Norton, . . .	2,374	—
Webster and Southbridge Gas and Electric Co.,	Raynham, . . .	1,695	—
	Dudley, . . .	3,701	800,000
	Southbridge, . . .	14,245	—
	Webster, . . .	13,258	—
West Boston Gas Co.,	Ashland, . . .	2,287	279,600
	Frammingham, . . .	17,033	—
Williamstown Gas Co.,	Natick, . . .	10,907	—
	Williamstown, . . .	3,707	40,000
Woburn Gas Light Co.,	Woburn, . . .	16,574	45,100
	Brookfield, . . .	2,216	285,000
	North Brookfield, . . .	2,610	—
Worcester County Gas Co.,	West Brookfield, . . .	1,281	—
	Leicester, . . .	3,635	—
	Monson, . . .	4,826	—
	Palmer, . . .	9,896	—
Worcester Gas Light Co.,	Warren, . . .	3,467	—
	Worcester, . . .	179,754	1,400,000

¹ Par value, \$25.² Manufacture of gas a minor portion of business.³ Par value, \$50.

Aggregate Balance Sheets.

Aggregates from the balance sheets of the gas companies only, taken from the returns of 1920 and 1921, show the following facts:—

	JUNE 30.	
	1920.	1921.
ASSETS.		
Construction accounts,	\$75,434,704 69	\$79,750,974 51
Cash on hand,	2,570,922 40	2,230,870 84
Due for gas,	1,866,573 80	2,438,648 36
Other accounts due,	1,374,999 29	1,973,559 73
Materials, etc.,	5,225,038 19	6,936,619 05
Notes receivable,	223,372 79	131,009 30
Reserve funds,	104,840 36	80,405 51
Investments, prepaid and suspense accounts,	2,988,165 59	3,060,214 66
Electric assets,	19,967,173 65	21,162,588 70
	\$109,755,790 76	\$117,764,890 66
LIABILITIES.		
Capital stock,	\$48,046,325 00	\$49,762,725 00
Bonds,	5,030,500 00	7,669,500 00
Notes payable,	21,102,401 59	23,910,557 15
Unpaid bills,	2,425,509 73	2,140,981 07
Unpaid dividends,	174,281 12	137,846 38
Deposits,	907,790 01	1,059,377 28
Interest due and unpaid,	13,952 96	13,710 02
Interest accrued but not due,	252,088 68	386,353 48
Premium on capital stock,	19,015,064 20	19,416,277 95
Other items,	2,168,937 07	1,740,952 60
	\$99,136,850 36	\$106,238,280 93
Depreciation and other reserves,	4,502,111 73	5,221,907 46
	\$103,638,962 09	\$111,460,188 39
Surplus,	6,116,828 67	6,304,702 27
	\$109,755,790 76	\$117,764,890 66
Of these companies:		
46 ¹ show an aggregate surplus of	\$6,298,762 32	\$6,589,413 51
10 ² show an aggregate deficit of	181,933 65	284,711 24
Leaving total net surplus, as shown above,	\$6,116,828 67	\$6,304,702 27
Which added to reserves carried as liabilities,	4,502,111 73	5,221,907 46
	\$10,618,940 40	\$11,526,609 73
Would show an actual surplus of	22.10	23.16
Equivalent to a per cent on capital of about		

¹ 48 in 1920.

² 8 in 1920.

The following table contains a summary of the financial operations of the incorporated companies and privately owned plants engaged in the sale of gas under the supervision of the Department for the year ended June 30, 1920, and for the year ended June 30, 1921:—

	JUNE 30.	
	1920.	1921.
INCOME.		
For gas sold by meter,	\$23,914,563 33	\$30,584,007 29
For gas supplied to public lamps,	227,310 30	233,721 87
For gas sold to other companies,	1,760,280 02	2,521,349 57
From sales of coke,	798,716 41	1,125,466 61
sales of tar,	386,827 48	628,359 94
sales of ammoniacal liquor,	130,967 59	127,435 04
other residuals,	35,049 09	6,488 19
rent of meters,	11,982 68	13,395 29
rent of gas stoves and engines,	2,751 04	1,873 06
rent of gas lamps,	37,234 94	35,743 11
other sources,	15,727 33	12,273 29
Total,	\$27,321,410 21	\$35,290,113 26
EXPENSES.		
1. Coals,	\$6,027,929 75	\$9,041,288 12
2. Enrichers,	2,699,722 69	3,690,264 15
3. Purifying materials,	82,789 04	90,069 63
4. Water,	72,217 92	90,818 63
5. Wages at works,	2,338,168 03	2,623,433 15
6. Station expenses,	316,533 34	427,138 94
7. Repairs and maintenance of works,	223,574 87	345,019 18
8. Renewal of machinery,	1,057,312 87	1,218,753 70
9. Gas bought,	2,610,962 10	3,629,452 77
10. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors,	1,272,686 96	1,458,266 52
11. Distribution tools and appliances,	283,038 59	305,767 93
12. Gas stove fixing, repairs, etc.,	196,889 38	226,311 20
13. Repairs, renewals and maintenance of mains and service pipes,	639,043 39	663,192 86
14. Distribution department, boiler fuel,	46,440 01	42,827 87
15. Repairs and renewals of meters,	561,156 44	698,355 19
16. Lighting and repairing (gas lamps only),	78,026 16	77,592 13
17. Directors' allowances,	18,741 35	18,310 26
18. Salaries of officers,	272,579 36	267,643 57
19. General salaries,	593,802 80	731,143 04
20. Rent of offices,	65,726 82	97,198 06
21. Repairs and maintenance of office buildings,	19,717 55	31,124 11
22. General office expenses,	690,932 77	821,172 04
23. Taxes,	2,032,009 48	2,306,854 46
24. Insurance,	244,810 50	273,297 51
25. Law expenses,	60,132 47	48,756 99
26. Claims,	50,151 64	45,912 95
27. Bad debts,	21,295 01	37,483 29
28. Incidental expenses,	202,124 57	306,250 68
Total,	\$22,778,515 86	\$29,613,698 93
Leaving an apparent profit on their gas business of	\$4,542,894 35	\$5,676,414 33
They have also received for interest, etc.,	98,291 25	148,451 72
for rents, etc.,	362,033 21	325,999 16
as profits from electric lighting,	2,054,704 88	1,898,560 32
From these receipts should be deducted:	\$7,057,923 69	\$8,049,425 53
Interest on bonds and loans,	\$1,636,942 58	\$2,134,308 94
Dividends,	3,811,886 21	3,956,430 04
Other items,	1,468,015 20	1,810,265 26
Leaving an apparent profit of	\$6,916,843 99	\$7,901,004 24
	141,079 70	148,421 29
	\$7,057,923 69	\$8,049,425 53

Seven¹ of the companies appear not to have earned expenses, and eleven² have not earned sufficient to warrant the declaration of any dividend.

The receipts from gas sold by meter show an increase of \$6,669,443.96. The receipts from sales for public lamps have increased by \$6,411.57.

In Appendix B will be found, under date of June 30, 1921, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections made by the Department after their examination and correspondence with the officers of the several companies.

The valuation of the property of the several companies as fixed by the local assessors may be found in detail in Appendix E. The aggregate valuation of all the companies is \$91,062,583.

Certain companies, however, have electric light plants, and the assessed value of such, whenever separately returned, is as follows:—

Amherst,	\$256,100	New Bedford,	\$5,954,710
Cape and Vineyard,	364,340	Southeastern,	253,189
Easthampton,	81,625	Suburban,	739,405
Fitchburg,	1,389,840	Webster,	528,696
Lawrence,	3,469,880		
Lynn,	2,761,973	Total,	\$19,184,448

The value of the gas plants as assessed by the local assessors is, then, in round numbers, probably not far from \$72,000,000, as there are electric plants at Adams, Athol, Beverly, Blackstone, Charlestown, Clinton, Nantucket, Newburyport, North Adams, Spencer and Williamstown, which are not given in the last table.

The total sum paid by the companies for taxes, including State supervision, after apportioning to electric account that part of the gas companies' taxes belonging to their electrical departments, was \$2,306,854.46, an average of 9.7 cents per thousand feet of gas sold; being an increase over the amount paid the previous year of \$274,844.98 in the total, and of 1.1 cents for every thousand feet sold.

¹ 5 last year.

² 13 last year.

Dividends.

The amount paid in dividends by the several companies, the rate and amount per thousand feet of gas sold, will be found in detail in Appendix E. Eleven companies paid no dividends. The 45 companies paying dividends paid out in all for this purpose the sum of \$3,956,430.04, which is an average rate of 7.95 per cent on their capital stock.

Increases in Price.

The following companies have increased their maximum net price during the year ended June 30: —

Arlington,	from \$1 25 to \$1 70
Attleboro,	from 1 40 to 1 60
Blackstone,	from 1 60 to 1 70
Boston,	from 1 10 to 1 35
Brockton,	from 2 10 to 2 28
Cambridge,	from 1 10 to 1 50
Citizens' (Quincy),	from 1 35 to 1 65
Dedham and Hyde Park,	from 1 25 to 1 55
East Boston,	from 1 05 to 1 35
Fall River,	from 1 05 to 1 25
Fitchburg,	from 1 30 to 1 70
Gloucester,	from 1 35 to 1 75
Greenfield,	from 1 80 to 2 20
Lawrence,	from 1 25 to 1 60
Leominster,	from 1 45 to 1 85
Lowell,	from 1 40 to 1 50
Lynn,	from 1 15 to 1 50
Marlborough,	from 1 55 to 1 80
New Bedford,	from 1 10 to 1 50
Newburyport,	from 1 80 to 2 73
Newton,	from 1 05 to 1 35
North Adams,	from 1 20 to 1 60
Northampton,	from 1 25 to 1 80
North Attleborough,	from 1 35 to 1 65
Norwood,	from 2 50 to 3 06
Old Colony,	from 2 00 to 2 61
Salem,	from 1 40 to 1 80
Springfield,	from 1 15 to 1 45
Taunton,	from 1 45 to 1 60
West Boston,	from 1 75 to 1 80
Woburn,	from 1 85 to 2 10
Worcester,	from 1 50 to 1 65

Reduction in Price.

The following company has reduced its maximum net price during the year ended June 30: —

Charlestown, from \$1 35 to \$1 30

Prices.

The following pages show the prices charged by the several gas companies June 30, 1921, and the average price, per thousand feet, received from sales by meter in each of the two years ended June 30, 1920 and 1921: —

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1921.	1920.	1921.	1920.
Adams, . . .	\$1 75	Discount 10 cents per M if paid before the 10th of the month; this rate on first 10,000 feet; on next 10,000 feet, \$1.55 net per M; on over 20,000 feet, \$1.45 net per M. Minimum charge of \$6 a year.	\$1 65	\$1 65	\$1 60	\$1 26
Amesbury, . . .	3 00	\$3 per M in town of Amesbury; \$3.50 per M at Salisbury and Salisbury Beach. Minimum charge of \$7 a year.	3 00	3 00	2 92	2 97
Amherst, . . .	2 50	\$2.50 per M on first 2,000 feet and \$2 per M on over 2,000 feet a month.	2 50	2 50	2 27	1 96
Arlington, . . .	1 80	Discount 10 cents per M if paid before the 10th of the month. Net price on first 10,000 feet a month, \$1.70 per M; on next 10,000 feet, \$1.60 per M; and on all over 20,000 feet, \$1.50 per M. Minimum charge of 50 cents a month is made to consumers whose net bills average less than \$6 during the year.	1 70	1 25	1 67	1 26
Athol, . . .	2 00	Gas for fuel purposes, \$1.80 to \$1.60, according to quantity used. Yearly minimum charge of \$6.	2 00	2 00	1 93	1 92
Attleboro, . . .	1 80	Discount 20 cents per M if paid on or before the 16th of the month. From 93,750 to 100,000 feet a month, \$150 net; from 100,000 to 373,333 feet a month, \$1.50 per M; from 373,333 to 400,000 feet a month, \$560; for over 400,000 feet a month, \$1.40 per M.	1 60	1 40	1 49	1 27
Beverly, . . .	1 90	Discount 20 cents per M on all bills paid on or before the 10th of the month; one customer guaranteeing 1,000,000 to 4,000,000 feet per year, \$1.60 per M net; two other special customers at \$1.60 net per M.	1 70	1 70	1 73	1 44
Blackstone, . . .	1 80	Prepayment meters, \$1.80. Minimum charge of 50 cents a month. Discount 10 cents per M if paid by the 10th of the month. Minimum charge of \$9 a year, payable 75 cents a month, but adjusted at end of year on basis of year's consumption.	1 70	1 60	1 68	1 62
Easton Consolidated, . . .	1 35	Gas used for power and fuel exceeding 25,000 cubic feet per month, \$1.20 an M, with a discount of 25 per cent on the excess of monthly bills over \$200. Minimum charge of 50 cents a month, with refund if bills exceed \$3 per year.	1 35	1 10	1 32	1 01

Brookton,	2 58 ¹	Discount 30 cents per M on all bills paid on or before the 10th of the month. Charges made by the hundred feet, being 82 cents gross on first hundred cubic feet, with discount of 12 cents, 24 cents each on next 400, 16 cents each on next 19,500, 15 cents each on next 30,000, and 14 cents each on next 50,000 feet, with a discount of 2 cents from each rate. Minimum charge of 50 cents monthly when less gas is used; that is, \$6 worth must be used yearly. Price for all purposes in the towns of Randolph, Holbrook, Avon, Bridgewater, East Bridgewater, West Bridgewater, Stoughton and Canton is 81 cents for first 100 cubic feet, with discount of 11 cents, 21 cents each on next 400, 13 cents each on next 19,500, 12 cents each on next 30,000 and 11 cents each on next 50,000 feet, with discount of 1 cent each on each 100 feet after the first, if paid in 10 days.	2 28 ¹	2 10 ¹	1 89	1 54
Cambridge,	1 60	Discount 10 cents per M if paid within 10 days from date of bill. Charges made by the hundred cubic feet, being 15 cents net a hundred. For mechanical purposes exceeding 25,000 cubic feet a month, prices range from 15 to 13 cents net.	1 50	1 10	1 54	1 11
Charlestown,	1 40	Discount 10 cents per M if paid in 10 days. Meter rent of \$2, unless \$7 worth of gas is used yearly. Second 25,000 feet a month, \$1.25 net per M; next 50,000 feet, \$1.20 net; next 200,000 feet, \$1.15 net; next 300,000 feet, \$1 net.	1 30	1 35	1 36	1 08
Citizens' (Nantucket),	2 90	Discount of 20 cents for payment within 10 days of date of bill. Minimum charge of \$6 per year.	2 70	2 70	2 72	2 21
Citizens' (Quincy),	1 65	Gas for power and fuel, \$1.65 to \$1.20 per M according to amount used. Discount of 25 per cent on all bills over \$300. Minimum charge of 50 cents a month, with refund if customers' bills amount to more than \$6 per year.	1 65	1 35	1 57	1 32
Clinton,	2 00	For the first 50,000 cubic feet per month, \$2 gross, less 10 cents per M cubic feet; for next 50,000 cubic feet, \$1.70 net; for the next 50,000 cubic feet, \$1.50 net; and all over 150,000 cubic feet, \$1.35 net. Net rate applies only to bills paid within 10 days. Minimum, 50 cents a month to customers whose net bills average less than that amount during the year.	1 90	1 90	1 91	1 54
Dedham,	1 55	Discounts: 5 cents per M from 500 to 3,000 feet; 10 cents per M to 30,000 feet; 15 cents per M to 100,000 feet; 20 cents per M on 100,000 feet and over, for payment before the 10th of the month. Minimum charge of 50 cents a month to all using less than \$7 worth of gas a year.	1 55	1 25	1 46	1 22

¹ Maximum gross and net prices in Brockton.

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1921.	1920.	1921.	1920.
East Boston,	\$1 35	Gas engine and fuel rates: first 25,000 cubic feet, per M, \$1.35; next 25,000 cubic feet, \$1.30; next 50,000 cubic feet, \$1.25; all over 100,000 cubic feet, \$1.20; a discount of 10 per cent will be allowed on the excess over \$300 of bill figured as above. Minimum charge of 50 cents a month, with refund if consumers' bills amount to \$6 per year. This rate on first 2,000 feet. On more than 2,000 feet a month the rate is \$2 a thousand feet.	\$1 35	\$1 05	\$1 29	\$1 01
Easthampton,	2 50	Discount 5 cents per M if paid within 15 days; \$1.15 per M to all parties using 2,500,000 feet or more per year. Where no gas is used a meter rent is charged of 20 cents a month for 3 and 5 light meters, 40 cents for 10 and 20 light meters, and more for larger sizes. To customers in Somerset, \$1.50 gross, \$1.45 net in 15 days. To Tiverton Gas Company, \$1.05 per M, but regular prices if less than 30,000 feet are used during any month.	2 50	2 50	2 41	1 92
Fall River,	1 30					
Fitchburg,	1 80	First 25,000 feet, \$1.80 per M; \$1.65 per M next 25,000 feet; \$1.55 per M next 200,000 feet; \$1.50 per M on next 500,000 feet; \$1.45 per M on all over 750,000 feet; with a discount of 10 cents per M if paid within 15 days. Minimum charge of 25 cents a month.	1 25 ¹	1 05 ¹	1 19	1 06
Gardner,	2 55	Discount 10 cents if paid within 10 days of date of bill. If 2,000 feet a month are guaranteed the gross price is as above, with a discount of 10 cents on first thousand feet, and of 35 cents a thousand on all additional if paid by 10th of month. If 24,000 feet a year are guaranteed, the price is \$2.55 a thousand, with discount of 5 cents on first thousand, and 20 cents a thousand on all additional if paid by 10th of month. For gas for industrial purposes, with a guarantee of at least 30,000 feet a month, prices range from \$1.75 to \$1.35 a thousand, less 10-cent discount for payment in 15 days. Minimum charge of 40 cents a month.	1 70	1 30	1 68	1 29
Gloucester,	1 85	Discounts: 10 cents per M for first 200,000 feet; 25 cents per M for next 200,000 feet; 50 cents per M on over 400,000 feet if paid within 10 days. Minimum charge, \$3 a year.	2 45	2 45	2 26	2 35
			1 75	1 35	1 67	1 35

Greenfield,	2 30	Discount 10 cents if paid before the 10th of the month following. First 10,000 cubic feet at \$2.20 net per M; next 20,000 feet at \$2.10 per M; and over 30,000 feet at \$2 per M. For industrial purposes, when more than 10,000 feet are consumed per month, \$1.65 net per M for first 200,000 feet; \$1.55 per M for next 100,000 feet; and \$1.45 per M for over 300,000 feet. Minimum charge, 50 cents per month, or \$6 per year.	2 20	1 80	1 90	1 65
Gregory, J. D. (Princeton),	15 00	Acetylene gas.	15 00	15 00	15 00	15 00
Haverhill,	1 40 ²	Discount 10 cents per M if paid within 10 days. City of Haverhill, \$1.30 per M. Minimum charge, payable annually, of \$6 if less than that amount is used. Merrimac and Groveland, \$1.65 per M, with discount of 10 cents if paid within 10 days.	1 30 ²	1 00 ²	1 18	1 01
Ipswich,	2 75		2 75	2 75	2 71	2 11
Lawrence,	1 70	Discount 10 cents per M if paid within 15 days. Discount of 20 cents to city of Lawrence.	1 60	1 25	1 56	1 24
Leominster,	1 95	Discount 10 cents on all bills paid within 10 days. Second 10,000 feet, \$1.75 net per M; next 30,000 feet, \$1.65 net per M; next 50,000 feet, \$1.45 net per M; all over 100,000 feet, \$1.25 net per M. Minimum charge of \$6 a year.	1 85	1 45	1 82	1 44
Lexington,	2 10	Discount of 10 cents if paid within 10 days. All over 10,000 cubic feet per month, \$1.75 net per M. Minimum charge of \$6 to consumers whose net bills average less than that amount during the year.	2 00	2 00	2 00	1 68
Lowell,	1 60	Discount 10 cents per M if paid within 7 days; second 50,000 cubic feet a month, \$1.40 net per M; over 100,000 cubic feet a month, \$1.35 an M. Minimum charge of 58 cents a month.	1 50	1 40	1 63	1 26
Lynn,	1 60	Discount 10 cents per M if paid within 10 days. To General Electric Company at high pressure, \$1.15 net, at their works. To Salem Gas Light Company, \$1.20 per M feet flat rate, computed from consumers' meters in Salem. Experimental heating rate, \$1.35 net per M feet.	1 50	1 15	1 42	1 13
Malden,	1 50 ³	Charge made by the hundred feet. First 35,000 cubic feet per month, 15 cents a hundred feet; next 10,000, 14 cents a hundred feet; and all in excess of 45,000, 13 cents a hundred feet. In Reading, for light and power, 16 cents gross a hundred feet, less 1 per cent discount; all in excess of 15,000 feet, 12 cents net a hundred feet. Minimum charge of \$7 a year.	1 50 ³	1 50 ³	1 50	1 22

¹ Maximum gross and net prices, exclusive of Somerset.² Maximum gross and net prices, exclusive of Merrimac and Groveland.³ Maximum gross and net prices, exclusive of Reading.

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1921.	1920.	1921.	1920.
Marlborough, . . .	\$ 00	Discount 20 cents per M if paid within 10 days. One large consumer using gas engine, at \$1.65 per M net. Tavern, hotel or restaurant rate, first 2,000 feet a month at retail rate; next 10,000 feet, 10 cents discount; and next 20,000 feet, 20 cents discount; all in excess, 30 cents discount. Large industrial users, first 100,000 feet a month at retail rate; second 100,000 feet, a discount of 10 cents per M; third 100,000 feet, a discount of 20 cents per M; fourth 100,000 feet, a discount of 30 cents per M; fifth 100,000 feet, a discount of 40 cents per M; sixth 100,000 feet, a discount of 50 cents per M. Minimum monthly charge of 50 cents.				
Milford, . . .	2 20	First 10,000 cubic feet per month, \$2.20 per M, with discount of 10 cents for payment in 10 days; next 10,000 cubic feet per month, \$2.10 per M, with discount of 10 cents for prompt payment; next 10,000 cubic feet per month, \$2 per M, with prompt payment discount of 10 cents; next 10,000 cubic feet per month, \$1.90 per M, with prompt payment discount of 10 cents; all over 50,000 cubic feet per month, \$1.60 net per M. Minimum charge of \$6 a year.	\$1 80	\$1 55	\$1 80	\$1 57
New Bedford, . . .	1 60 ¹	Discount 10 cents if paid in 10 days. Extra rebates to large consumers as follows: 1,000,000 to 2,000,000 cubic feet, 5 cents per M on year's consumption; 2,000,000 to 5,000,000 cubic feet on year's consumption, 10 cents per M; 5,000,000 to 10,000,000 cubic feet on year's consumption, 15 cents per M; over 10,000,000 cubic feet on year's consumption, 20 cents per M. Fairhaven, \$1.65, with discount of 10 cents if paid in 10 days. Minimum charge of 25 cents a month if less than this value of gas is used, with rebate if year's consumption amounts to \$7.	2 10	2 10	2 05	2 06
Newburyport, . . .	2 93	Charges made by the hundred feet, the first hundred being 91 cents gross, with 11 cents discount for prompt payment; the next 500 a month being 26 cents per hundred feet; and all over 600 feet a month being 18 cents a hundred feet, each with a discount of 1 cent a hundred feet. Minimum charge of \$6 a year.	1 50 ¹	1 10 ¹	1 38	1 12
			2 73	1 80	2 37	1 82

Newton, . . .	1 35	For consumption exceeding 500,000 cubic feet, a year prices range from \$1.34 to \$1.25, according to amount used. Minimum charge of 50 cents, with refund if bills amount to \$6 a year.	1 35	1 05	1 30	1 02
North Adams, . .	1 70	Discount of 10 cents per M if paid in 10 days. Second 10,000 feet, \$1.60 per M, less discount of 10 cents if paid in 10 days; all over 20,000 feet a month, \$1.50 per M, less 10 cents for payment in 10 days. Minimum charge of \$6 a year.	1 60	1 20	1 58	1 20
Northampton, . .	1 90	10 cents per M discount if paid in 10 days. Second 10,000 feet, \$1.80 per M, less 10 cents per M if paid in 10 days; next 10,000 feet, \$1.70 per M, less 10 cents per M if paid in 10 days; all over 30,000 feet a month, \$1.50 per M, less discount of 10 cents for payment in 10 days. Minimum charge of 50 cents a month to consumers whose net bills average less than that amount during the year.	1 80	1 25	1 76	1 25
North Attleborough, .	1 80	Discount 15 cents per M if paid before the 16th of the month. Minimum charge of 50 cents a month when consumer has not used over \$7 worth of gas during preceding 12 months.	1 65	1 35	1 64	1 36
Norwood, . . .	3 36	First 100 feet a month, \$1.02, with discount of 12 cents for payment within 15 days; next 9,900 feet, 26 cents a hundred feet, with discount of 2 cents a hundred for prompt payment; over 10,000 feet a month, 23½ cents a hundred feet, with discount of 2 cents a hundred.	3 06	2 50	2 64	2 41
Old Colony, . . .	2 90	First 100 feet a month, \$1.10; all over first 100 feet, 20 cents a hundred feet, with discount of 10 per cent for payment in fifteen days. Industrial rate: if customer agrees to use \$24 worth a month for six months or longer, \$1.60 an M on first 15,000 feet a month; \$1.50 an M on next 15,000; \$1.40 an M on 70,000; \$1.30 on all over 100,000 feet. House heating rate; if a consumer agrees to use a minimum of \$10 worth a month, special discounts are allowed if bills are paid within 15 days from date so that the net rate for gas is \$1.30 an M cubic feet. Rates to United States government: to Naval Ammunition Depot, from \$1.77 to \$1.60 an M, and to Camp Hingham, from \$1.62 to \$1.02 an M, both according to consumption. Employees, \$1.88½ an M if paid within fifteen days. Minimum charge of \$7 a year.	2 61	2 00	2 26	1 80
Otis Company (Ware),	2 25	For over 20,000 feet a month price is \$2.15 per M. Minimum charge of 50 cents a month,	2 25	2 25	2 23	1 86

¹ Maximum gross and net prices, exclusive of Fairhaven.

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1921.	1920.	1921.	1920.
Pittsfield, . . .	\$1 90 ¹	Discount 10 cents if paid in 10 days. In Lenox and Lee the rate is \$2.10, with a discount of 10 cents if paid in 10 days. For industrial and mechanical uses price is \$1.90, with discounts from 25 to 60 cents per M, according to consumption, besides 10 cents per M, for payment in 10 days.	\$1 80 ¹	\$1 80 ¹	\$1 71	\$1 34
Plymouth, . . .	2 85	First 100 feet a month 95 cents; 200 feet a month, \$1.20; 300 feet, \$1.45; 400 feet, \$1.70; 500 feet, \$1.90; 600 feet, \$2.10; 700 feet, \$2.30; 800 feet, \$2.50; 900 feet, \$2.70; 1,000 feet, \$2.85, each with a discount of 10 cents for prompt payment. When more than 1,000 feet are consumed a month, each additional 100 cubic feet will be 20 cents. Net minimum charge, 50 cents a month.	2 75	2 75	2 69	2 68
Salem, . . .	2 00	Discount 20 cents per M if paid in 10 days. On bills of over 200,000 feet per month, \$1.75 net per M on first 100,000; \$1.70 per M on all over 300,000 feet. Minimum charge of 50 cents a month when bills do not amount to \$7 a year.	1 80	1 40	1 74	1 34
Spencer, . . .	3 10	Discount of 10 cents on all bills paid within 10 days. This on first 2,000 feet a month; next 3,000 feet, \$2.90 net per M; next 25,000 feet, \$2.50 net per M; next 20,000 feet, \$2.40 net per M; all over 50,000 feet a month, \$2.30 per M. Minimum charge of 50 cents a month to consumers whose net bills average less than \$6 a year.	3 00	3 00	2 98	2 51
Springfield, . . .	1 55 ²	Discount 10 cents if paid within 15 days; also extra discount for quantity of 10 cents per M on the first 100,000 cubic feet in excess of 50,000 per month; and 20 cents per M on all in excess of 150,000 a month. South Hadley, \$1.65, and East Longmeadow, \$1.70 per M cubic feet, 10 cents discount if paid by the 15th of the month. Northern Connecticut Light and Power Company, 90 cents per M cubic feet if paid within 15 days.	1 45 ²	1 15 ²	1 43	1 21
Suburban (Revere), . . .	1 50	To consumers using over 35,000 cubic feet a month the following rates: first 35,000 cubic feet, \$1.50 per M; next 10,000, \$1.40; in excess of 45,000, \$1.30. Minimum yearly charge of \$3.	1 50	1 50	1 50	1 20

Taunton,	1 70 ³	Discount of 10 cents per M if paid within 15 days; \$1.60 gross price for 125,000 cubic feet and over per quarter; \$1.30 gross price for 800,000 cubic feet and over, less 10 cents per M if paid within 15 days; 50 cents a month charged when no gas is used. South Dighton, \$1.80 gross per M, less 10 cents per M if paid within 15 days; Norton and Mansfield, \$1.90, less 10 cents per M if paid within 15 days. For mechanical purposes, 10,000 to 20,000 cubic feet, \$1.60; 20,000 to 30,000 cubic feet, \$1.50; 30,000 or over, \$1.40 net per M.	1 60 ³	1 45 ³	1 54	1 31
Webster,	1 75	Discount of 10 cents per M if paid within 10 days. For mechanical purposes, 10,000 to 20,000 cubic feet, \$1.60; 20,000 to 30,000 cubic feet, \$1.50; 30,000 or over, \$1.40 net per M.	1 65	1 65	1 63	1 40
West Boston,	1 90 ⁴	Discount of 10 cents per M on all bills paid on or before the 15th of month.	1 80 ⁴	1 75 ⁴	1 80	1 75
Williamstown,	1 75	Natick, \$2.00, with discount of 10 cents per M for prompt payment. Monthly minimum charge of 50 cents.	1 65	1 65	1 61	1 24
Woburn,	2 40	Discount of 30 cents per M if paid within 15 days. Minimum monthly charge of 50 cents when yearly consumption is less than \$7.	2 10	1 85	2 10	1 86
Worcester County,	3 10	Discount 10 cents on bills paid within 10 days. This on first 2,000 feet a month; next 3,000 feet, \$2.90 net per M; next 25,000 feet, \$2.50 net per M; next 20,000 feet, \$2.40 net per M; all over 50,000 feet a month, \$2.30 per M. Minimum charge at the rate of \$6 per year to consumers whose net bills average less than that amount for the year.	3 00	3 00	2 97	2 48
Worcester,	1 75	Charges made per one hundred cubic feet. Discount 1 cent per 100 feet if paid within 20 days; first 25,000 cubic feet per month, 16½ cents per 100 net; next 25,000 cubic feet per month, 16 cents per 100 net; next 50,000 cubic feet per month, 15½ cents per 100 net; next 200,000 cubic feet per month, 15 cents per 100 net; next 200,000 cubic feet, 14½ cents per 100 net; excess of 500,000 cubic feet, 13½ cents per 100 net. Minimum charge of 50 cents a month.	1 65	1 50	1 59	1 28

¹ Maximum gross and net prices, exclusive of Lenox and Lee.² Maximum gross and net prices, exclusive of South Hadley Falls and East Longmeadow.³ Maximum gross and net prices, exclusive of South Dighton, Norton and Mansfield.⁴ Maximum gross and net prices, exclusive of Natick.

The average price paid by consumers of gas for sales by meter in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.50; in 1890, \$1.46; in 1891, \$1.43; in 1892, \$1.52; in 1893, \$1.45; in 1894, \$1.26; in 1895, \$1.21; in 1896, \$1.17; in 1897, \$1.15; in 1898, \$1.14; in 1899, \$1.12; in 1900, \$1.10; in 1901, \$1.08; in 1902, \$1.07; in 1903, \$1.06; in 1904, \$1.05; in 1905, \$1.05; in 1906, \$0.998; in 1907, \$0.948; in 1908, \$0.921; in 1909, \$0.914; in 1910, \$0.901; in 1911, \$0.89; in 1912, \$0.857; in 1913, \$0.85; in 1914, \$0.85; in 1915, \$0.862; in 1916, \$0.858; in 1917, \$0.858; in 1918, \$0.924; in 1919, \$1.09; in 1920, \$1.15; in 1921, \$1.46.

REPORT OF THE GAS INSPECTION DIVISION.

Gas Inspection.

During the year ended November 30, 1921, this Division made 681 routine inspections of the gas supplied by the 55 companies and 4 municipalities doing business in the State, the number ranging from 2 tests for some smaller companies to 30 for the Boston Consolidated Gas Company. All the thermometers used in the calorimeters throughout the State were compared and calibrated against a standard thermometer on the original installation of the calorimeters. In case of change or replacement the new thermometers are calibrated by this Division; 47 such calibrations were made this year.

A routine gas inspection comprises the determination of the presence or absence of hydrogen sulphide, the amount of ammonia and total sulphur in the gas and its calorific value. The law permits no hydrogen sulphide and not more than 10 grains of ammonia or 30 grains of sulphur per 100 cubic feet of gas. The standard for calorific value is 528 Btu's minimum per cubic foot. A British thermal unit (Btu) is the amount of heat required to raise the temperature of 1 pound of water 1° Fahrenheit. Violations of any of these requirements on three consecutive tests render a company liable to a fine of \$100. There were 140 violations of some one of these requirements, and one company became liable to a fine of \$100 for violation of the calorific value requirement; one company for the violation of the sulphuretted hydrogen requirement; one company to two

finer, one each for calorific value and sulphuretted hydrogen; while one company was liable to two fines for supplying gas containing sulphuretted hydrogen on six consecutive inspections. A special report was made to the Commission in the latter case.

A summary of the tests for each company is given in Table 1, and lists of the determinations of violations of the various requirements are shown in Tables 2, 3, 4 and 5.

TABLE 1. — *Summary of the Determinations of the Gas Tests of All Companies for the Year ended November 30, 1921.*

COMPANY.	Inspections.	CALORIFIC VALUES.			AVERAGE GRAINS PER 100 CUBIC FEET.		Hydrogen Sulphide, Times Present.
		Average.	Highest.	Lowest.	Sulphur.	Ammonia.	
Adams,	8	543.5	555	526	8.90	1.—	—
Amesbury,	4	468.7	499	418	19.07	1.—	2
Amherst,	2	575.5	585	566	8.20	1.—	—
Arlington,	16	548.5	582	518	8.56	1.—	—
Athol,	8	545.6	573	525	8.55	1.—	—
Attleboro,	11	547.8	572	533	17.80	1.—	—
Beverly,	14	537.9	558	509	10.42	1.—	2
Blackstone,	2	544.5	563	526	18.30	1.—	—
Boston,	30	548.1	582	519	8.69	1.—	1
Brockton,	12	530.0	550	518	14.80	1.23	—
Cambridge,	22	548.7	590	538	13.95	1.—	—
Charlestown,	16	566.2	587	541	20.59	1.—	—
Citizens' (Nantucket),	2	550.0	572	528	18.00	1.—	—
Citizens' (Quincy),	19	538.5	549	524	8.43	1.—	—
Clinton,	12	533.3	550	502	8.92	1.—	3
Dedham,	16	541.1	557	528	8.92	1.—	—
East Boston,	18	538.0	549	528	10.10	1.—	—
Easthampton,	6	538.5	550	528	15.58	1.—	—
Fall River,	17	533.4	558	506	12.21	1.—	1
Fitchburg,	15	538.0	577	512	14.78	1.03	—
Gardner,	8	551.1	575	528	7.13	1.—	1
Gloucester,	14	538.2	549	522	6.78	1.—	—
Greenfield,	12	529.0	586	503	10.67	1.—	1
Haverhill,	15	538.6	557	527	9.51	1.—	—
Holyoke, ¹	10	530.9	552	503	14.80	1.—	—
Ipswich,	2	581.0	627	535	3.20	1.—	—
Lawrence,	17	560.8	592	541	19.92	1.—	—
Leominster,	14	537.2	562	498	8.02	1.—	1
Lexington,	4	534.5	554	523	6.47	1.—	—
Lowell,	17	545.9	563	523	21.70	1.—	3
Lynn,	24	531.3	566	519	17.87	1.—	2
Malden,	14	542.2	561	527	14.52	1.02	1
Marlborough,	11	539.0	576	512	10.01	1.—	5
Middleborough, ¹	3	629.3	634	622	9.93	1.—	—
Milford,	10	600.0	641	532	21.45	1.—	1
New Bedford,	17	540.5	557	518	8.64	1.—	3
Newburyport,	10	583.5	610	559	20.80	4.73	—
Newton,	20	531.7	541	526	7.52	1.—	—
North Adams,	8	542.3	554	523	8.99	1.—	—
Northampton,	10	540.1	556	526	8.44	1.—	—
North Attleborough,	10	576.2	645	484	16.32	2.30	—

¹ Municipal plant.

TABLE 1. — *Summary of the Determinations of the Gas Tests of All Companies for the Year ended November 30, 1921 — Concluded.*

COMPANY.	Inspections.	CALORIFIC VALUES.			AVERAGE GRAINS PER 100 CUBIC FEET.		Hydrogen Sulphide, Times Present.
		Average.	High-est.	Low-est.	Sulphur.	Ammonia.	
Norwood,	7	533.0	560	520	12.67	1.—	—
Old Colony,	11	537.1	551	518	10.50	1.—	2
Otis (Ware),	2	664.5	696	633	21.50	9.3	—
Pittsfield,	9	545.5	571	526	11.69	1.—	—
Plymouth,	8	514.5	583	453	17.54	1.41	—
Salem,	16	547.4	575	524	11.61	1.—	3
Spencer,	9	535.7	549	514	9.48	1.—	—
Springfield,	14	535.8	547	519	16.23	3.92	—
Suburban (Revere),	14	541.0	543	519	15.09	1.—	—
Taunton,	13	552.2	592	525	15.82	1.19	—
Wakefield, ¹	14	633.0	706	591	13.71	1.83	—
Webster,	7	561.6	583	547	8.33	1.—	—
West Boston,	11	532.8	548	518	9.38	1.—	8
Westfield, ¹	9	576.1	586	557	15.02	1.—	—
Williamstown,	2	546.0	561	531	11.55	1.—	—
Woburn,	12	534.9	548	520	8.17	1.—	—
Worcester County,	5	537.4	567	502	7.78	1.—	—
Worcester,	18	534.3	549	518	19.61	1.—	2
	681	546.8 ²	—	—	12.54 ²	—	—

¹ Municipal plant.² Average.TABLE 2. — *Violations of the Legal Standard of no Sulphuretted Hydrogen allowed.*

COMPANY.	Inspections.	VIOLATIONS.	
		Number.	Date of Test.
Amesbury,	4	2	{ Apr. 7 ¹ May 5
Beverly,	14	2	{ Mar. 3 Aug. 2
Boston,	30	1	{ Aug. 26 Apr. 21
Clinton,	12	3	{ May 10 June 3
Fall River,	17	1	{ Jan. 19
Gardner,	8	1	{ May 27
Greenfield,	12	1	{ Jan. 25
Leominster,	14	1	{ Jan. 7
Lowell,	17	3	{ Feb. 15 June 29 Aug. 9
Lynn,	24	2	{ Jan. 25 Mar. 22
Malden,	14	1	{ Aug. 5

¹ Subject to fine for three consecutive violations.

TABLE 2. — *Violations of the Legal Standard of no Sulphuretted Hydrogen allowed — Concluded.*

COMPANY.	Inspections.	VIOLATIONS.	
		Number.	Date of Test.
Marlborough-Hudson,	11	5	{ Apr. 22 ¹ May 11 ¹ June 29 ¹ Sept. 1 Sept. 30
Milford,	10 ^c	1	{ Apr. 12 Mar. 30
New Bedford,	16	3	{ Apr. 15 June 15
Old Colony,	11	2	{ Jan. 28 Apr. 14
Salem,	16	3	{ Jan. 18 Feb. 9 Apr. 21 Jan. 19
West Boston,	11	8	{ Mar. 25 ¹ Apr. 22 ¹ May 25 ¹ June 29 ¹ Aug. 2 ¹ Sept. 1 ¹ Nov. 10
Worcester,	18	2	{ Dec. 31 Jan. 13

¹ Subject to fine for three consecutive violations.TABLE 3. — *Violations of the Legal Sulphur Standard of a Maximum of 30 Grains per 100 Cubic Feet.*

COMPANY.	Inspections.	VIOLATIONS.		
		Number.	Determinations.	Date of Test.
Milford,	10	1	34.0	Apr. 12
Plymouth,	8	1	55.5	Jan. 18

TABLE 4. — *Violations of the Legal Ammonia Standard of a Maximum of 10 Grains per 100 Cubic Feet.*

COMPANY.	Inspections.	VIOLATIONS.		
		Number.	Determinations.	Date of Test.
Newburyport,	10	1	10.4	July 6
Otis (Ware),	2	1	14.1	July 26

TABLE 5. — *Violations of the Legal Calorific Standard of a Minimum of 528 Btu's a Cubic Foot.*

COMPANY.	Inspections.	VIOLATIONS.		
		Number.	Determinations.	Date of Test.
Adams,	8	1	526	Dec. 29
			460	Apr. 7 ¹
Amesbury,	4	4	499	May 5 ¹
			498	July 8
			418	Nov. 16
Arlington,	16	1	518	Jan. 5
Athol,	8	2	525	Dec. 6
			528	Sept. 14
			527	Jan. 25
Beverly,	14	3	520	May 24
			509	June 21
Blackstone,	2	1	526	Apr. 12
Boston,	30	2	527	Feb. 1
			519	Aug. 5
			518	Jan. 26
			519	Apr. 14
Brockton,	12	5	525	May 20
			523	June 7
			526	Nov. 18
Citizens' (Quincy),	19	2	526	Jan. 5
			524	Jan. 15
Clinton,	12	3	502	Jan. 7
			503	Feb. 4
			527	May 10
			527	Jan. 19
Fall River,	17	4	519	Mar. 30
			506	Apr. 27
			509	Nov. 10
			518	Dec. 28
Fitchburg,	15	4	512	Mar. 3
			522	June 29
			519	Oct. 8
Gloucester,	14	2	522	Feb. 9
			524	Mar. 22
			503	Dec. 7
			511	Mar. 17
Greenfield,	12	6	508	Apr. 21
			517	Sept. 7
			513	Oct. 8
Haverhill,	15	1	525	Nov. 29
			527	Aug. 3
			525	Dec. 29
Holyoke, ²	10	4	503	Apr. 20
			524	May 4
			522	Aug. 18
Leominster,	14	2	498	Jan. 28
			523	Mar. 17
Lexington,	4	1	523	Oct. 13
Lowell,	17	2	523	Sept. 7
			527	Nov. 22
Lynn,	24	2	525	May 20
			519	Sept. 27
Malden,	14	1	527	Oct. 18
Marlborough,	11	2	493	Jan. 27
			512	Feb. 10
New Bedford,	16	1	518	Nov. 10

¹ Subject to fine for violations on three consecutive tests.² Municipal.

TABLE 5. — *Violations of the Legal Calorific Standard of a Minimum of 528 Btu's a Cubic Foot — Concluded.*

COMPANY.	Inspections.	VIOLATIONS.		
		Number.	Determinations.	Date of Test.
Newton,	20	3	{ 526 527 527	Apr. 26 May 14 June 2
North Adams,	8	1	{ 523	Jan. 26
Northampton,	10	1	{ 526	Jan. 25
North Attleborough,	10	1	{ 484	May 6
Norwood,	7	3	{ 524 520 520	Mar. 2 May 24 Sept. 2
Old Colony,	11	2	{ 518 526	Feb. 18 Oct. 21
Pittsfield,	9	1	{ 526	Oct. 29
Plymouth,	8	4	{ 473 488 453 485	Feb. 8 ¹ Apr. 16 ¹ May 14 ¹ Aug. 19
Salem,	16	2	{ 525 524	Dec. 23 Mar. 3
Spencer,	9	2	{ 514 524	Jan. 26 May 25
Springfield,	14	2	{ 526 519	Feb. 17 Oct. 24
Suburban,	14	2	{ 523 519	Feb. 25 Aug. 16
Taunton,	13	2	{ 525 527	Apr. 14 Apr. 27
West Boston,	11	3	{ 518 524 521	Jan. 19 Feb. 10 Nov. 25
Woburn,	12	4	{ 526 525 526 520	Mar. 29 May 10 Aug. 17 Oct. 11
Worcester County,	5	1	{ 502	Aug. 19
Worcester,	18	4	{ 518 525 524 526	Jan. 13 Apr. 8 June 23 Nov. 23

¹ Subject to fine for violations on three consecutive tests.

A study of the results of the year's tests is not encouraging. The need for more care in keeping the gas uniform in quality is noted, the average difference of all companies between the highest and lowest tests for the year being 46.5 Btu's. As 17 companies had a difference of less than 30 Btu's during the year, it is not an impossible requirement to expect the majority of companies to so operate their plants as to deliver gas more uniform in quality than at present. The following list and table summarize the results: —

	Btu's.
Average of all tests,	546.8
Highest average of any company,	664.5
Lowest average of any company,	514.5
Highest single test,	706.0
Lowest single test,	418.0
Average difference between highest and lowest tests for each company,	46.5

TABLE 6. — *The Number of Companies having Variations of Different Amounts between the Highest and Lowest Values as shown by State Tests during the Year ended November 30, 1921.*

NUMBER OF COMPANIES.	Variations in Btu's.
4,	0-20
13,	20-30
13,	30-40
9,	40-50
5,	50-60
9,	60-70

1 each of 81, 83, 92, 109, 115, 130 Btu's.

Gas Meter Inspection.

All gas meters must be inspected and sealed by this Division before being used to measure gas to consumers. In performing this duty new and repaired meters are inspected with sealed apparatus at two meter factories and at the repair shops of 20 gas companies. Besides this class, meters in use are inspected on the complaint of either consumer or gas company. It is to be noted that these "complaint" meters are suspected of irregularity, and the results of inspection are not necessarily indicative of the condition of all meters in use.

During the year ended November 30, 1921, 102,512 meters were tested. Of these, 99,999 were either new or repaired, and 2,513 were "complaint" meters. The law allows, for sealing as correct, a tolerance of 2 per cent variation from the standard measure; of the new and repaired meters presented for inspection, 377 failed to meet this requirement and were not sealed. Of the new and repaired meters inspected, 13,150 were of the prepayment type; this type of meter has attached to a

regular meter a coin-actuated device, intended to set a shut-off valve to act after a certain amount of gas has been delivered. The inspection does not include testing the accuracy of this device, but only the accuracy of measurement and registration of the gas passing through the meter.

The following table shows the income from gas and electric meter fees and other sources, and the total amount paid the State Treasurer:—

TABLE 7.—*Financial Statement of the Income and Expense of the Gas Inspection Division for the Year ended November 30, 1921.*

INCOME FROM GAS METER TESTING.			
23,803,	3 lights,	} at \$0.25,	\$23,598 75
70,592,	5 lights,		
4,918,	10 lights,		
1,794,	20 lights,		
791,	30 lights,	} at 30,	2,337 00
24,	45 lights,		
148,	50 lights,		
115,	60 lights,		
97,	80 lights,	} at 50,	127 00
157,	100 lights,		
16,	150 lights,		
16,	200 lights,		
28,	250 lights,	at 1 25,	20 00
7,	300 lights,	at 1 50,	42 00
6,	500 lights,	at 1 70,	11 90
		at 2 50,	15 00
2 experimental wet meters at \$2,			4 00
1 2-foot meter prover at \$5,			5 00
3 5-foot meter provers at \$6.50,			19 50
1 10-foot meter prover at \$9,			9 00
			<hr/> \$26,203 55
CASH ACCOUNT.			
Income from gas meter fees,			\$26,203 55
Fees prepaid,			15 70
Fees for electric meter testing,			37 00
Miscellaneous income,			48 50
Interest on bank deposits,			17 24
			<hr/>
Total receipts paid to State Treasurer in monthly payments,			\$26,321 99
OPERATING ACCOUNT.			
Income from gas meter fees,			\$26,203 55
Salaries and expenses Gas Inspection Division,			23,462 81
Net income,			<hr/> \$2,740 74

The total number of complaint meters inspected during the year ended November 30, 1921, was 2,513, an increase over the previous year of 754. Of these 2,513 meters, 23 would pass gas but would not register, and 3 would neither pass gas nor register ("stuck" meters). The remaining 2,487 meters had an average error of 1.77 per cent fast. The average error of the fast meters (those registering at a rate exceeding the 2

per cent allowed by law) was 4.56 per cent fast; the average error of the slow meters was 8.53 per cent slow. The table below gives an analysis of the tests of these meters.

TABLE 8. — *Analysis of the Accuracy of Certain Meters tested by the Gas Inspection Division during the Year ended November 30, 1921.*

VARIATION.	NUMBER OF METERS.		
	Fast.	Slow.	
2 to 5 per cent, .	913	118	Correct meters, . . . 1,103
5 to 10 per cent, .	266	43	Fast meters, . . . 1,192
10 to 15 per cent, .	12	12	Slow meters, . . . 192
15 to 20 per cent, .	1	4	Indefinitely slow, . . . 23
20 to 25 per cent, .	—	7	"Stuck" meters, . . . 3
25 to 50 per cent, .	—	5	
53 per cent,	—	1	Total tested, . . . 2,513
55 per cent,	—	1	
217 per cent,	—	1	
	1,192	192	

The following table gives a summary of complaint meter testing for the present and the preceding four years:—

TABLE 9. — *Analysis of the Accuracy of Meters tested on Complaint by the Gas Inspection Division for the Past Five Years.*

[The total number includes all meters tested. The calculations, however, are based only on the meters which registered.]

YEAR.	Total Number.	Average Error of All Meters (Fast).	Percent-age of Fast Meters.	Average Error of Slow Meters.	Percent-age of Slow Meters.	Average Error of Slow Meters.	Percent-age of Legally Correct Meters.
1917, . . .	321	1.22	33.54	4.40	7.84	6.18	58.62
1918, . . .	700	1.60	42.67	4.49	6.61	7.58	50.72
1919, . . .	1,809	1.96	49.72	4.56	6.93	8.02	43.35
1920, . . .	1,729	1.58	47.45	4.65	7.92	9.98	44.63
1921, . . .	2,513	1.77	47.94	4.56	7.72	8.53	44.34

Development Work.

An examination was made in December in the matter of the station meters at the Framingham plant of the West Boston Gas Company, and also the method of measuring the gas sold to the Marlborough-Hudson Gas Company and the gas delivered to the Natick division of the West Boston company.

An examination as to the "economical and efficient operation" of the Spencer gas works was made in April in response to a request of the Commission.

In May a week's test of the gas supplied by the Jamaica Plain division of the Boston Consolidated Gas Company was undertaken to show the conditions existing as regards quality and pressure in this district. Analyses are given in the following table, Nos. 304 and 305.

The holder of the gas plant at Oak Bluffs was wrecked May 25, 1921, when the Cape and Vineyard Electric Company undertook to resume gas supply at this summer resort. An examination was made in an endeavor to determine the cause of the disaster. In all these cases special reports were made to the Commission.

Two new processes of gas manufacture have been examined. Analyses 302, 306 and 309 are of samples of these gases. The process at Milford furnishes a gas carrying a large percentage of nitrogen, while that at Amesbury need not (analysis 302) but may do so (analysis 309). Nitrogen is an inert or diluting gas and affects flame temperature, specific gravity and distribution. The useful value of gas is not wholly determined by its total calorific value per cubic foot as determined by the calorimeter, but is influenced by its composition. Calculations and tests have shown that flame temperature and heat available for ordinary use are not in proportion to the total British thermal units of differently constituted gases. In determining total heat units the latent heat of condensation of the water vapor formed is included in the result. This is proper and scientific, but many uses of gas allow the products of combustion to leave the appliance at a temperature above the condensing temperature; therefore this latent heat is not available, and the amount varies with the composition of the gas. Many tests were made during the year, and the heat of condensation of coal gases was found to vary from 46 to 65 Btu's per cubic foot, while that of water gases varied from 33 to 50 Btu's. Flame temperature is usually calculated and reported as "theoretical flame temperature;" it is useful in comparing gases of different composition, especially as to their value in industrial high temperature work. Calculation from

analysis of a coal gas of 606 total Btu's gave a "theoretical flame temperature" of 3,644° F., while a water gas of 376 total Btu's gave a temperature of 3,966° F.

Examinations were made as to the cause and remedies for high sulphur in gas, naphthalene trouble, and irregularities in calorific determinations at several plants where such troubles existed.

The following eudiometric analyses were made; No. 306 is of a new process, and this gas is mixed with coal gas for the town gas, sample No. 307:—

TABLE 10. — *Eudiometric Analyses for the Year ended November 30, 1921.*

Number.	Date.	COMPANY.	Btu's.	Illuminants.	Methane.	Hydrogen.	Carbon Monoxide.	Nitrogen.	Oxygen.	Carbon Dioxide.
302	May 5	Amesbury, . .	499	8.99	12.93	32.32	24.19	15.06	0.04	6.47
303	May 14	Plymouth, . .	453	3.76	29.08	28.68	3.45	27.26	6.92	0.85
304	May 18	Jamaica Plain, . .	539	7.60	14.82	41.40	26.69	5.30	0.27	3.92
305	May 24	Jamaica Plain, . .	540	7.24	16.40	38.20	28.47	5.85	6.34	3.50
306	Oct. 27	Milford (new process),	440	15.97	2.53	8.30	16.59	50.62	0.09	5.90
307	Oct. 27	Milford (town gas), .	590	9.24	26.38	29.43	7.10	24.49	0.23	3.12
309	Nov. 16	Amesbury, . .	418	10.02	16.41	7.93	12.24	44.52	—	8.88
310	Nov. 15	Ipswich, . . .	535	18.76	21.24	16.22	10.65	31.44	0.07	1.62

ELECTRIC COMPANIES.

The following table gives the names of the persons and corporations under the supervision of the Department who were engaged in the supply of electricity on June 30, 1921, with the localities supplied by each and the population of the same according to the census of 1920, and the capital stock of the incorporated companies. Unless otherwise noted, the par value of each share of capital stock reported is \$100.

NAME.	Localities supplied.	Popula- tion.	Capital.
Abington and Rockland, Electric Light and Power Co. of,	Abington, Cohasset, Han- over, Norwell, Pem- broke, Rockland, Scitu- ate,	23,785	\$283,500 00
Adams Gas Light Co.,	Adams, Cheshire,	14,443	162,000 00
Agawam Electric Co.,	Agawam,	5,023	45,000 00
American Woolen Co., ¹	Acton, Maynard,	9,248	-
American Woolen Co., ¹	South Royalston,	819	-
Amesbury Electric Light Co.,	Amesbury, Salisbury,	11,737	305,000 00
Amherst Gas Co.,	Amherst, Hadley, Hatfield, Pelham, Sunderland, Whately,	14,611	300,000 00
Athol Gas and Electric Co.,	Athol, Erving, Orange, Wendell,	16,826	757,000 00
Attleboro Steam and Electric Co.,	Attleboro,	19,781	275,000 00
Ayer Electric Light Co.,	Ayer,	3,052	30,000 00
Barnes, A. W., Steam Specialty Co.,	Boston (in part),	-	-
Beverly Gas and Electric Co.,	Beverly, Hamilton, Tops- field, Wenham,	26,182	825,000 ⁰⁰
Blackstone Electric Light Co.,	Blackstone, Millville,	6,523	60,000 ⁰⁰
Cambridge Electric Light Co.,	Cambridge,	109,694	1,000,000 ⁰⁰
Cape and Vineyard Electric Co.,	Barnstable, Bourne, Chat- ham, Edgartown, Fal- mouth, Harwich, Oak Bluffs, Sandwich, Vine- yard Haven, Yarmouth,	20,648	36,000 00
Central Massachusetts Electric Co.,	Belchertown, Brookfield, East Longmeadow, En- field, Granby, Hampden, Monson, North Brook- field, Palmer, Warren, Wilbraham, West Brook- field,	33,679	470,500 00
Central Massachusetts Power Co., ²	Palmer,	-	3 ⁻
Charlemont Electric Light and Power Co.,	Charlemont,	808	3,000 00
Charlestown Gas and Electric Co.,	Boston, Charlestown dis- trict,	34,272	⁴ 658,800 00
Chester Electric Light Co.,	Chester,	1,302	5,000 00
Citizens' Gas, Electric and Power Co.,	Nantucket,	2,797	60,000 00
Clinton Gas Light Co.,	Clinton, Lancaster,	15,440	⁵ 183,000 00
Eastern Massachusetts Electric Co.,	-	-	150,000 00
Easthampton Gas Co.,	Easthampton, Southamp- ton,	12,075	180,000 00
Edison Electric Illuminating Co. of Boston,	Arlington, Ashland, Bed- ford, Bellingham, Bos- ton, Brookline, Burling- ton, Canton, Carlisle, Chelsea, Dedham, Dover, Framingham, Holliston, Hopkinton, Lexington, Lincoln, Medfield, Med- way, Millis, Milton, Nat- tuck, Needham, Newton, Norfolk, Sharon, Sher- born, Somerville, Stone- ham, Sudbury, Walpole, Waltham, Watertown, Wayland, Westwood, Win- chester, Woburn, Weston,	1,146,621	22,528,000 00
Edison Electric Illuminating Co. of Brockton,	Avon, Bridgewater, Brock- ton, East Bridgewater, Easton, Halifax, Hanson, Pembroke, Stoughton, West Bridgewater, Whit- man,	106,146	2,583,000 00

¹ Manufacture of electricity a minor portion of business.² Owns hydraulic development and power station only.³ Unincorporated.⁴ Par value, \$50.⁵ Par value, \$500.⁶ Supplies electricity to Edison Electric Illuminating Co. of Boston, Malden Electric Co., Salem Electric Lighting Co., Suburban Gas and Electric Co. and Municipal Light Plants of Peabody and Danvers.

NAME.	Localities supplied.	Popula- tion.	Capital.
Fall River Electric Light Co.,	Fall River, Somerset, Swansea, Westport,	129,454	{ \$3,470,700 00 1 19,740 00
Fitchburg Gas and Electric Light Co., . .	Ashby, Fitchburg, Town- send, Lunenburg,	45,072	2 1,234,300 00
Franklin County Power Co., ³	Erving, Wendell,	—	4 —
Franklin Electric Light Co.,	Montague, Gill,	8,554	75,000 00 ^b
Gardner Electric Light Co.,	Barre, Gardner, Hub- bardston, Petersham, . .	25,101	407,600 00
Gloucester Electric Co.,	Rutland, Westminster, . . Essex, Gloucester, Rock- port,	28,303	366,500 00
Greenfield Electric Light and Power Co.,	Ashfield, Bernardston, Buckland, Colrain, Con- way, Deerfield, Green- field, Northfield, Shel- burne,	27,115	{ 1,000,000 00 1 39,290 00
Harvard Gas and Electric Co.,	Harvard,	2,546	12,000 00
Haverhill Electric Co.,	Haverhill,	53,884	1,236,400 00
Holyoke Water Power Co., ⁵	—	—	6 1,260,000 00
Huntington Electric Light Co.,	Huntington,	1,425	5,000 00
Lawrence Gas Co.,	Andover, Boxford, Law- rence, Methuen, North Andover,	124,580	2,578,100 00
Lee Electric Co.,	Lee, Lenox,	6,776	30,000 00
Leominster Electric Light and Power Co.,	Leominster,	19,744	220,000 00
Lowell Electric Light Corporation, . . .	Billerica, Chelmsford, Dra- cut, Lowell, Tewksbury, Tyngsborough, Westford, .	136,031	2,352,800 00
Ludlow Electric Light Co.,	Ludlow,	7,476	45,000 00
Lynn Gas and Electric Co.,	Lynn, Nahant, Saugus, Swampscott,	119,441	1,625,000 00
Malden Electric Co.,	Everett, Malden, Medford, Melrose,	146,465	1,068,000 00
Manchester Electric Co.,	Manchester,	2,466	205,800 00
Marlborough Electric Co.,	Berlin, Bolton, Marl- borough, Northborough, Southborough, West- borough,	25,984	361,700 00
Milford Electric Light and Power Co., .	Hopedale, Mendon, Mil- ford,	17,209	132,500 00
Mill River Electric Light Co.,	Williamsburg,	1,866	15,000 00
New Bedford Gas and Edison Light Co.,	Acushnet, Dartmouth, Fair- haven, Freetown, Lake- ville, Mattapoisett, New Bedford, Westport, . . .	145,419	2,862,000 00
Newburyport Gas and Electric Co., . .	Newburyport, Newbury, West Newbury,	18,413	855,000 00
New England Power Co., ⁵	—	—	8,613,200 00
North Adams Gas Light Co.,	Clarksburg, North Adams, Northampton,	23,418	406,000 00
Northampton Electric Lighting Co., .	Northampton,	21,951	117,400 00
Norton Power and Electric Co., . . .	Norton,	2,374	8,000 00
Pepperell Electric Light and Power Co.,	Pepperell,	2,468	7 —
Pittsfield Electric Co.,	Dalton, Hinsdale, Lanes- borough, Lee, Pittsfield, Richmond,	52,280	625,000 00
Plymouth Electric Light Co.,	Duxbury, Kingston, Marshfield, Plymouth, .	18,482	400,000 00
Provincetown Light and Power Co., . .	Provincetown,	4,246	70,000 00
Quincy Electric Light and Power Co., .	Quincy,	47,876	400,000 00
Randolph and Holbrook Power and Elec- tric Co.,	Holbrook, Randolph, . . .	7,917	140,000 00
Salem Electric Lighting Co.,	Salem,	42,529	2 1,284,700 00
Seekonk Electric Co.,	Seekonk, Rehoboth, . . .	4,963	5,000 00
Southeastern Massachusetts Power and Electric Co.,	Bourne, Carver, Marion, Rochester, Wareham, . .	10,171	355,000 00
Spencer Gas Co.,	Spencer,	5,930	97,500 00

¹ Employees' stock, par value, \$10.² Par value, \$50.³ Owns hydraulic development and power station only.⁴ Unincorporated.⁵ Hydro-electric company; sale of electricity in bulk only.⁶ Manufacture of electricity a minor portion of business.⁷ No capital stock issued.

NAME.	Localities supplied.	Popula- tion.	Capital.
Southern Berkshire Power and Electric Co.,	Egremont, Great Barrington, Lenox, Monterey, New Marlborough, Sheffield, Stockbridge, West Stockbridge, . . .	14,996	\$368,500 00
Suburban Gas and Electric Co.,	Revere, Winthrop, . . .	44,278	834,500 00
Turners' Falls Power and Electric Co., ¹	-	-	{ 9,636,600 00
Tyngsboro Electric Light Co.,	Dunstable, Shirley, Tyngsborough,	3,657	{ 20,800 00
Union Light and Power Co. (Franklin),	Bellingham, Foxborough, Franklin, Plainville, Wrentham,	16,908	\$ 7,500 00
United Electric Light Co. (Springfield),	Longmeadow, Springfield, West Springfield,	145,675	462,800 00
Ware Electric Co.,	Hardwick, Ware,	11,610	3,200,000 00
Webster and Southbridge Gas and Electric Co.,	Brimfield, Charlton, Dudley, Oxford, Southbridge, Sturbridge, Wales, Webster,	39,789	194,000 00
Weymouth Light and Power Co.,	Weymouth,	15,057	800,000 00
Williamstown Gas Co.,	Williamstown,	3,707	478,300 00
Winchendon Electric Light and Power Co.,	Winchendon,	5,904	40,000 00
Worcester Electric Light Co.,	Leicester, Worcester,	183,389	227,000 00
Worcester Suburban Electric Co.,	Auburn, Douglas, Grafton, Mendon, Millbury, Upton, Uxbridge, Sutton, Northbridge,	39,402	2,000,000 00
			800,000 00

¹ Hydro-electric company; sale of electricity in bulk only.² Employees' stock, par value, \$10.³ Par value, \$25.

Aggregate Balance Sheets.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1920 and 1921, show the following facts:—

	FOR YEAR ENDED JUNE 30.	
	1920.	1921.
ASSETS.		
Construction accounts,	\$130,688,853 61	\$141,019,871 51
Cash on hand,	3,050,820 11	4,837,778 41
Due for electricity,	3,156,604 42	3,060,736 54
Other accounts due,	1,189,940 76	1,755,016 46
Materials, etc.,	5,103,863 86	6,274,344 46
Notes receivable,	629,117 40	628,903 48
Investments, prepaid and suspense accounts,	4,514,047 50	3,997,335 14
Reserve funds,	317,760 61	379,206 52
	\$148,651,008 27	\$161,953,192 52
LIABILITIES.		
Capital stock,	\$63,355,310 00	\$68,195,530 00
Bonds,	9,947,000 00	11,400,296 00
Notes payable,	34,362,769 97	39,511,051 33

	FOR YEAR ENDED JUNE 30.	
	1920.	1921.
Unpaid bills,	\$2,364,732 00	\$1,673,474 41
Unpaid dividends,	986,199 50	819,722 80
Interest due and unpaid,	955 00	—
Interest accrued but not due,	693,734 67	766,657 56
Deposits,	417,943 19	519,332 57
Premium on capital stock,	23,977,819 12	24,862,482 52
Other items,	1,151,041 31	1,115,064 08
	\$137,257,504 76	\$148,863,611 27
Depreciation and other reserves,	5,664,192 14	6,620,359 57
	\$142,921,696 90	\$155,483,970 84
Surplus,	5,729,311 37	6,469,221 68
	\$148,651,008 27	\$161,953,192 52
Of these companies:—		
52 ¹ show an aggregate surplus of	\$5,780,849 40	\$6,571,812 88
4 ² show an aggregate deficit of	51,538 03	102,591 20
Leaving total net surplus as shown above,	\$5,729,311 37	\$6,469,221 68
Which added to reserves carried as liabilities,	5,664,192 14	6,620,359 57
Would show an actual surplus of	\$11,393,503 51	\$13,089,581 25
Equivalent of per cent on capital of	17.98	19.19

¹ 50 in 1920.² 6 in 1920.

The following table contains a summary of the financial operations of all the incorporated companies and privately owned plants engaged in the sale of electricity under the supervision of the Department for the year ended June 30, 1920, and for the year ended June 30, 1921:—

	FOR YEAR ENDED JUNE 30.	
	1920.	1921.
INCOME.		
From commercial arc lights by contract,	\$5,963 05	\$6,081 93
commercial incandescent lights by contract,	207,907 45	220,719 23
commercial arc and incandescent lights by meter,	17,952,822 74	21,127,810 34
public arc lights,	1,317,830 34	1,382,581 83
public incandescent lights,	1,649,744 63	1,750,527 47
electric power,	17,305,196 83	18,271,536 50
electricity sold to other companies,	4,822,990 07	5,812,649 51
rent of motors,	11,617 27	12,892 28
rent of fixtures,	149,524 99	125,962 97
rent of meters,	16,024 52	15,757 50
steam heating,	153,222 27	171,107 02
other sources,	65,831 63	56,639 09
Total,	\$43,658,675 79	\$48,954,265 67

	FOR YEAR ENDED JUNE 30.	
	1920.	1921.
EXPENSES.		
1. Coal or other fuel,	\$7,918,240 09	\$9,931,659 30
2. Rent of real estate used for plant,	193,547 80	222,541 19
3. Oil and waste,	62,876 53	54,478 47
4. Water,	98,965 46	115,949 61
5. Wages at station,	2,396,535 16	2,618,089 73
6. Station tools and appliances,	191,860 08	240,368 00
7. Station structures repairs,	161,489 94	197,511 29
8. Hydraulic plant repairs,	73,993 93	73,426 27
9. Steam plant repairs,	816,310 41	848,810 52
10. Electric plant repairs,	375,259 62	471,720 18
11. Current bought,	5,342,823 83	5,893,170 74
12. Wages for care of lights, etc.,	1,019,543 86	1,186,802 24
13. Maintenance and renewals of distribution tools, etc.,	312,142 45	379,065 88
14. Maintenance and renewals of street lamps,	454,316 44	533,917 44
15. Maintenance and renewals of lamps (commercial lighting),	297,290 22	331,040 91
16. Repairs and renewals of lines and conduits,	1,705,149 10	2,038,893 51
17. Repairs and renewals of meters and transformers,	255,351 96	316,906 36
18. Directors' allowances,	30,959 24	30,162 22
19. Salaries of officers,	381,039 37	446,716 01
20. General salaries,	1,567,126 20	1,858,974 51
21. Rent of offices, if separate from plant,	87,174 10	95,102 86
22. Repair and maintenance of office buildings,	87,515 60	97,041 26
23. General office and management expenses,	1,136,527 50	1,387,681 11
24. Taxes,	3,654,002 36	4,314,309 64
25. Insurance,	427,752 39	486,075 75
26. Law expenses,	107,974 09	115,512 81
27. Claims,	19,939 04	14,182 15
28. Bad debts,	52,667 66	41,476 81
29. Incidental expenses,	93,156 96	131,717 96
Total,	\$29,321,531 39	\$34,473,304 73
Leaving an apparent profit of	\$14,337,144 40	\$14,480,960 94
Of this profit, the gas companies made in their electrical departments,	2,054,704 88	1,898,560 32
Leaving for the electric companies,	\$12,282,439 52	\$12,582,400 62
To which should be added the income from rents, jobbing, etc., amounting to	921,453 41	1,104,631 55
Making a total of	\$13,203,892 93	\$13,687,032 17
Against which the following charges were made:—		
Interest,	\$2,831,773 47	\$3,036,444 76
Dividends,	6,505,497 80	6,648,162 47
Depreciation,	787,926 27	676,558 52
Sundry items,	2,647,656 67	2,688,487 42
	\$12,772,854 21	\$13,049,653 17
Leaving an apparent net profit for the year of	431,038 72	637,379 00
	\$13,203,892 93	\$13,687,032 17

Four¹ of the corporations included above appear not to have earned expenses, and 7² have not earned sufficient to warrant the declaration of any dividend.

¹ 6 in 1920.² 6 in 1920.

From the above data it appears that the gross profits from sale of electricity by all the companies increased \$143,816.54, and those doing only an electric business show an increase during the last year of \$299,960.90.

In Appendix B will be found, under date of June 30, 1921, the separate balance sheets, profit and loss and manufacturing accounts of the companies, as taken from the annual returns, with corrections made by the Department after examination and correspondence with the officers of the several companies.

The valuation of the property of the several electric companies, as fixed by the local assessors, may be found in detail in Appendix F. The aggregate valuation of all of the electric companies is \$104,374,426. This does not include the valuation of the electric plants of the gas companies. The total sum paid by the companies for taxes, including State supervision and including the amounts paid by the gas companies on account of their electric plants, is \$4,314,309.64.

Dividends.

The amount paid in dividends by the several electric light companies and the rate per cent will be found in detail in Appendix F. Seven companies paid no dividends. The other 49 companies paid out in all as dividends the sum of \$6,648,162.47, which is an average rate of 9.75 per cent on their capital stock.

Increases in Price.

The following companies have increased the maximum net price during the year:—

		Costs per Kilowatt Hour.	
Adams,		from 12	to 13
Agawam,		from 13.5	to 15
Amesbury,		from 15.5	to 16
Blackstone,		from 14	to 15
Cambridge,		from 9	to 10 ¹
Charlemont,		from 15	to 16 $\frac{2}{3}$ ²
Clinton,		from 12	to 13
Harvard,		from 17	to 18
Haverhill,		from 12	to 13

¹ And a coal clause increase authorized for a period of six months expiring July 1, 1921.

² First 6 kilowatts or any part thereof a month, \$1 net.

	Costs per Kilowatt Hour.	
Leominster,	from 11	to 13
Ludlow,	from 14	to 15
New Bedford,	from 10.45	to 12.35
North Adams,	from 11	to 12.5
Salem,	from 12	to 13
Webster,	from 10.8	to 13
Williamstown,	from 12	to 13
Worcester,	from 7.5	to 8

Reductions in Price.

The following companies have reduced the maximum net price per kilowatt hour for electricity for commercial use during the year ended June 30, 1921:—

Provincetown, ¹	from 20	to 19
Randolph, ¹	from 16	to 13
Southern Berkshire,	from 15.3	to 14.5

Prices, Commercial Business.

The following table shows the prices charged by the several companies for commercial electric lights and power on June 30, 1921:—

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Abington and Rockland.	For light: for residences in Abington and Rockland 13 cents gross a k. w. h., with discount of $\frac{1}{2}$ cent if paid in 10 days; in Hanover, Norwell and Pembroke 16½ cents gross , with discount of $\frac{1}{2}$ cent a k. w. h. if paid in 10 days; and in Cohasset and Scituate 18½ cents to summer customers and 16½ cents to yearly customers, with discount of $\frac{1}{2}$ cent a k. w. h. for payment in 10 days. Minimum charge \$9 a year, except yearly customers in Cohasset and Scituate who guarantee \$1 net a month. For stores in Abington and Rockland 13 cents a k. w. h. for first 80 hours' use of connected load a month and 8½ cents for all k. w. h. in excess, with discount of $\frac{1}{2}$ cent a k. w. h. if paid in 10 days; and in Hanover, Norwell, Cohasset, Scituate and Pembroke 16½ cents a k. w. h. for first 50 hours' use of connected load a month and 8½ cents for all	16	16

¹ First kilowatt a month, \$1 net.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Abington and Rock- land — <i>Con.</i>	<p>k. w. h. in excess; all subject to discount of $\frac{1}{2}$ cent for payment in 10 days. Minimum monthly charge 25 hours' use of connected load a month net. For signs, if metered, at regular rates, otherwise figured so as to obtain $10\frac{1}{2}$ cents a k. w. h. where lamps are maintained by company; if by customer, $8\frac{1}{2}$ cents.</p> <p>For power: $10\frac{1}{2}$ cents gross for installations to 5 h. p., with discounts ranging from 10 to 53% according to monthly use, with minimum monthly charge of \$1.50 a h. p., and \$1 for less than 1 h. p.; a discount of $\frac{1}{2}$ cent a k. w. h. for payment in 10 days. For installations of 5 h. p. and over capacity charge of \$1.50 for each k. w. of motor rating and price of 4 cents a k. w. h., with quantity discounts on all over 10 h. p. and discount of 10% if paid in 10 days; if motor exceeds 50 h. p. price is $3\frac{1}{2}$ cents a k. w. h.</p> <p>For heating: $10\frac{1}{2}$ cents gross a k. w. h. for first 20 hours' use for each k. w. supplied and 4 cents for all additional k. w. h., with a minimum charge of \$12 a year and discount of $\frac{1}{2}$ cent a k. w. h. for cash in 10 days.</p> <p>For battery charging: $8\frac{1}{2}$ cents gross a k. w. h., with discount of $\frac{1}{2}$ cent a k. w. h. for cash in 10 days, if charging is done at central station; otherwise, $10\frac{1}{2}$ cents a k. w. h. for first 20 k. w. h. a month and 4 cents a k. w. h. for more than 20 k. w. h., with discount of $\frac{1}{2}$ cent for cash in 10 days.</p>		
Adams,	<p>For light: 14 cents gross a k. w. h., with discount if paid in 10 days of 1 cent on each k. w. h. Minimum charge of \$9 a year. No free lamp renewals.</p> <p>For power: $5\frac{1}{2}$ cents gross a k. w. h., with discount if paid in 10 days of $\frac{1}{2}$ cent each on first 2,000 k. w. h. a month; 3 cents net each on next 6,000 k. w. h. a month; $2\frac{1}{2}$ cents each on next 22,000 k. w. h. a month; and $2\frac{1}{2}$ cents each on all in excess thereof. Minimum charge of \$12 a year per h. p. of connected load. Discount of from $2\frac{1}{2}$ to 10% on 50 to 150 k. w. h. or over used per month per each h. p. installed. An additional discount of 1% for each year of the contract on contracts of not less than two nor more than five years. An increase of 1 mill a k. w. h. for each dollar increase over \$5 a ton in cost of coal.</p>	13	12
Agawam,	<p>For light: 16 cents gross a k. w. h., with discount of 1 cent a k. w. h. on first 100 k. w. h. a month; 1.4 cents a k. w. h. for next 100; 2.25 cents a k. w. h. for next 50 k. w. h.; and 3.1 cents a k. w. h. for over 250 k. w. h. a month, for payment by 15th of month. Minimum monthly charge of 75 cents. No wiring and no free renewals.</p> <p>For power: 6 cents net per k. w. h. for first 300 k. w. h., prices ranging from this down to $2\frac{1}{2}$ cents, according to monthly consumption. Minimum charge of \$2.25 per month for in-</p>	15	13.5

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Agawam — <i>Con.</i>	stallations of 3 h. p. or less; 75 cents per month per h. p. for installations of over 3 h. p. For cooking and heating: 16 cents gross a k. w. h. for first 10 k. w. h. a month, less discount of 1 cent a k. w. h., and 4 cents net a k. w. h. for all over 10 k. w. h. a month. Minimum charge of \$2.25 a month.		
American Woolen Co. (Maynard).	For light: 13 cents gross a k. w. h. to customers using less than 70 k. w. h., or \$9.10 a month, with discounts of from 5 to 30% to customers using more than 70 k. w. h. Discount of 5% on all bills paid by 15th of month. Minimum charge \$9 a year. Lamp renewals at cost.	12.35	12.35
American Woolen Co. (South Royalston).	For power: 10 cents a k. w. h. For light: 10 cents net a k. w. h. Minimum charge of \$6 a year.	10	10
Amesbury,	For light: 17 cents gross a k. w. h. for first 40 k. w. h. a month, 15 cents a k. w. h. for next 40, and 13 cents a k. w. h. for all in excess of 80 k. w. h. a month. Discount of 1 cent a k. w. h. if paid in 15 days. Minimum monthly charge of 75 cents.	16	15.5
	For power: 12 cents gross a k. w. h. for first 100 k. w. h. a month, prices ranging from this to 2.5 cents a k. w. h. for next 133,000 k. w. h. after first 7,000 k. w. h., less discount of 5% for prompt payment; all electricity used in excess of 140,000 k. w. h. billed at 2.5 cents net a k. w. h. In addition an increased amount equal to the actual increased cost to the company for producing electricity due to increased cost of coal above \$8.75 a ton. Primary electricity at company's switchboard. Minimum monthly charge of \$1 a h. p. of demand.		
	For cooking and heating: 16 cents net a k. w. h. for first 10 k. w. h. a month, and 4 cents a k. w. h. for all over 10 k. w. h. Minimum charge of \$2 for 2 k. w. or less of connected capacity, and \$1 per k. w. for each in excess of 2.		
Amherst,	For light: 15 cents gross a k. w. h. for first 100 k. w. h. a month, and for use in excess thereof prices ranging from 13 to 8 cents, according to amount used. Discount of 10% if paid in 10 days. Minimum monthly charge of 50 cents.	13.5	13.5
	For power: 6 cents net a k. w. h. for first 300 k. w. h. a month, and for use in excess thereof prices ranging from 3 to 2.1 cents, according to amount used. Minimum monthly charge of \$2.25 up to and including 3 h. p., and of 75 cents a h. p. connected for all in excess.		
	For cooking: 6 cents net a k. w. h. for first 40 k. w. h. a month, and 3 cents a k. w. h. for all over 40 k. w. h. Minimum monthly charge of \$2.25.		
Athol,	For light: 14 cents net a k. w. h., prices ranging from this down to 10 cents, according to monthly consumption. Minimum charge, \$6 a year. No wiring or lamp renewals.	14	14
	For power: 12 cents gross a k. w. h., ranging		

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Athol— <i>Con.</i>	from this down to 4.08 cents, according to quantity used, with a discount of 1 cent a k. w. h. for payment within 15 days from date of bill. Minimum charge for power, \$1 a month for 1 h. p. or over. Yearly power rates: from 4.2 cents a k. w. h. on first 15,000 k. w. h. a month, and 3.7 cents a k. w. h. on over 15,000 k. w. h. a month. This on a yearly contract for 100 h. p. or over, and customer shall agree to use at least 100 hours a month of its maximum demand. Discount of 1 cent a k. w. h. for prompt payment.		
Attleboro,	For heating and cooking: 13 cents net a k. w. h. for first 10 k. w. h. a month and 3 cents a k. w. h. for all over 10 k. w. h. Minimum monthly charge of \$2. For light: 13 cents a k. w. h., with discount of 1 cent a k. w. h. for payment by the 15th of month in which bill is rendered, with a few large power consumers getting their lighting at power rates; contract lights at \$1, \$1.50 and \$2 a month for each 50-watt light; arc lights, 12 cents a k. w. h., with discount of 1 cent a k. w. h. for prompt payment. Free renewals to contract customers and at a slight advance on cost to meter customers. No wiring. Minimum yearly charge of \$9. For power: 7.7 cents net a k. w. h., prices ranging from this down to 1.925 cents, with an increase of 10% if not paid by 10th of month in which bill is rendered. Minimum monthly charge of \$1.50 a h. p. for 1 h. p. or less, and \$1 a h. p. for 2 h. p. or more.	12	12
Ayer,	For light: 15 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days. Commercial lighting on contract, \$1 to \$3 a month for 25-watt, and \$1.50 to \$4.50 a month for 50-watt lamps, according to hours of burning. Minimum charge of \$9 a year. No free lamp renewals. For power: 6½ cents gross a k. w. h., less discount of 1 cent a k. w. h. for payment in 10 days for first 1,000 k. w. h. a month; for next 9,000 k. w. h. a month, 3 cents net a k. w. h.; for next 5,000 k. w. h. a month, 2½ cents net a k. w. h.; and all in excess of 15,000 k. w. h. a month, 2 cents net a k. w. h. Additional discount from 2½ to 12¼% on from 50 to 150 k. w. h. and over a month used of each h. p. installed. Also a discount of 1% a year for the term of the contract where contracts are for not less than two nor more than five years. Minimum charge of \$12 a year per h. p. of connected load. For cooking and heating: 15 cents gross a k. w. h. less discount of 1 cent a k. w. h. for prompt payment on first 10 k. w. h. of monthly consumption, and 3½ cents net a k. w. h. on all over 10 k. w. h. a month.	14	14
Barnes, A. W. Co. (Boston).	For light: 12 cents net a k. w. h., with reductions in price according to quantity used. Minimum charge of 75 cents a month. Re-	12	12

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Barnes, A. W. Co. (Boston) — <i>Con.</i>	newals free for standard carbon lamps. No wiring.		
Beverly,	<p>For power: same as for light.</p> <p>For light: 16 cents gross a k. w. h. in Beverly, Wenham and Hamilton, with discount of 2 cents a k. w. h. when bills are paid by the 10th of month; in Topsfield, 17 cents gross a k. w. h., with discount of 2 cents a k. w. h. if bills are paid by 10th of month. Minimum monthly charge of 75 cents. No free wiring or lamp renewals.</p> <p>For power: 14 cents gross a k. w. h. in all territory supplied, with discounts of from 10 to 65%, according to amount of monthly bill, if paid by 10th of month. Minimum monthly charge of \$1 a rated h. p. of motors installed.</p> <p>For cooking: 14 cents gross a k. w. h. for first 20 k. w. h. a month and 9 cents a k. w. h. on all over 20 k. w. h. a month, less discount of 2 cents a k. w. h. These rates on current on separate meter and on contract of not less than four consecutive months. Monthly minimum charge of \$1 a k. w. h. of maximum demand but not less than \$2 a month.</p>	14 ¹	14 ¹
Blackstone,	<p>For light: 16 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days. Minimum monthly charge of 75 cents, adjusted yearly. No free renewals. When an agreement for yearly electric service has been signed, a price of \$4 a month per kilowatt of demand will be charged, and 9 cents a k. w. h. for all current furnished in addition to the charge of \$4. Discount of 10% for payment in 10 days.</p> <p>For power: 14.4 cents net a k. w. h., prices ranging from this down to 6.9 cents, according to quantity used. Minimum monthly charge of \$1.50 a h. p. of connected capacity. Monthly service charge \$2.80 a h. p. of maximum demand, plus a charge for current of 5 cents a k. w. h., with discounts ranging from 15 to 40% on from 10 to 75 and over h. p. of demand, with additional discount of 10% for payment in 10 days. Both classes of rates plus coal clause requirement and 20% war cost.</p> <p>For miscellaneous energy: 16 cents gross a k. w. h. for first 10 k. w. h. per month, less discount of 1 cent a k. w. h. for payment in 10 days; 4 cents a k. w. h. on all exceeding 10 k. w. h. a month. A minimum charge of \$1 a month net for each meter used.</p>	15	14
Cambridge,	<p>For light: 9 cents a k. w. h. for first 1,000 k. w. h. a month, plus a surcharge of 1 cent a k. w. h.; next 1,000 k. w. h. a month, 7½ cents net a k. w. h.; next 5,500 k. w. h., 4½ cents net; all over 7,500 k. w. h., 5½ cents net a k. w. h. Also a fuel charge of 1½ mills per k. w. h. for each dollar or part thereof excess cost of fuel over \$5 a ton. No minimum charge under this rate. Under yearly lighting contract, a service charge of \$54 a k. w. for first 15 k. w. of demand; \$40 per</p>	10	9

¹ In all territory supplied, except Topsfield.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Cambridge — <i>Con.</i>	<p>k. w. on next 40 k. w. of demand; \$33 a k. w. on next 100 k. w.; \$18 a k. w. on next 100 k. w.; and \$13.20 a k. w. on over 255 k. w. of demand, contracted for, and operating charges of from 5 cents to 7½ mills a k. w. h. according to quantity used per month, plus fuel charge as above. No contract made for less than ½ k. w. a month. Free renewal of carbon and gem lamps.</p> <p>For power: 5½ cents net a k. w. h. on first 700 k. w. h. a month, and a sliding scale down to 2½ cents a k. w. h. on bill of 3,700 or more k. w. h. a month, plus fuel charge as above. Minimum charge of \$1 a k. v. a. of demand. Rates by contract: first 5,000 k. w. h. a month, 2.75 cents a k. w. h.; next 10,000, 2.35 cents per k. w. h.; next 35,000, 2.3 cents; over 50,000 k. w. h., 2 cents a k. w. h. Also fuel charge as above. Also special rates to persons desiring 2,200-volt three-phase service, or to customers in the underground district whose demand is 600 volts or over. This applies to electricity for both lighting and power purposes, but 80% or more of the demand must be for power purposes.</p> <p>Electricity for household use but not for lighting purposes will be sold through separate meter to any customer having a demand not exceeding 5 k. ws. for 2½ cents a k. w. h., plus a service charge of 50 cents a meter.</p>		
Cape and Vineyard, .	<p>For light: 35 cents gross in June, July, August and September, with discount of 5% for payment in 10 days. For same months, one 25-watt unit, \$1 a month; second unit, 80 cents a month; additional units, 60 cents a month. A minimum season charge of 3 months' net bill and not less than \$9 is payable in advance. Discount of 5% if bill is paid before 10th of month. For remainder of year, 25 cents a k. w. h. and discount of 40% on bills paid within 10 days. When a summer residence customer advances \$15 to cover extra meter investment, a meter charge will be made of 15 cents a k. w. h. for first 30 hours' use of capacity a month; 6 cents a k. w. h. for next 30 hours' use of capacity; and 4 cents a k. w. h. for all in excess of 60 hours' use, and a capacity charge of \$1 a month for two units or less; 35 cents each for next 7 units; 25 cents each for next 11 units; 20 cents each for next 15 units, and 15 cents each for all over 35 units a month. No wiring or free lamp renewals.</p> <p>For power: 6 cents net a k. w. h., subject to a minimum monthly net bill of \$2 for first h. p. or fraction thereof, and \$1.50 for each of next 24 h. p. Additional power capacity, 50 cents net a month for each ¼ of a h. p. in excess of 1 h. p., and for heating devices, 50 cents net a month for each 250-watt unit or fraction thereof. Service limited to time from midnight to 6 P.M. Off-peak rates for supply</p>	33.25	33.25

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Cape and Vineyard — Con.	of over 25 h. p. peak for not less than seven consecutive months: primary charge of 6 cents a k. w. h. for first 104 hours of use a month of maximum capacity, and of 3½ cents a k. w. h. for all used in excess thereof, less discounts from 20% on 25 to 30 h. p., inclusive, to 50% on 333 h. p. or over.		
	Moving-picture machines , including 10 units of lighting capacity, \$2.50 for each evening performance, and \$1.25 for each afternoon performance. Discount of 20% for prompt payment in June, July, August and September, and 30% remainder of year.		
Central Massachusetts,	For light: 16 cents gross a k. w. h., with discounts if paid on or before 10th of month, varying from 1 to 3.1 cents a k. w. h., according to amount used. Stores and hotels: 13 cents a k. w. h. for first 50 k. w. h., and 9 cents a k. w. h. for all over 50 k. w. h., with discount of 10% for prompt payment. Rates for window lighting, from 50 cents to \$1.25, according to wattage of lamps. Sign lamps, 8½ cents a lamp a month. Minimum monthly charge of 75 cents. No wiring and no free renewals.	15	15
	For power: 8 cents gross a k. w. h. for first 50 hours' use of maximum demand; over 50 k. w. h., 2½ cents a k. w. h.; with discounts on more than 10 h. p. from 10 to 30%, according to horse power connected, and additional discount of 10% for payment in 15 days on a demand of from 1 to 40 h. p. inclusive, and of 5% on a demand of from 41 to 50 h. p., subject to an additional charge of approximately ½ cent a k. w. h. to cover increased coal costs, and 20% on net bill, not including coal clause, to cover increased operating costs. Wholesale power rate: same as power rates given above, with discount of 30% on from 51 to 75 h. p. of demand, of 35% on from 76 to 150 h. p., and 40% on 150 h. p. or over. Minimum monthly charge of \$1.50 a h. p. of maximum demand.		
	For miscellaneous energy: 16 cents gross a k. w. h. for off-peak use, with discount of 1 cent on first 10 k. w. h. and 4 cents a k. w. h. on all over 10 k. w. h. Readiness-to-serve charge of \$1 a month.		
Charlemont,	For light: \$1.10 gross for first 6 k. w. h. or any part thereof used in any month, with discount of 10 cents for payment by 15th of month; next 94 k. w. h. used per month, 15 cents a k. w. h., with discount of 1 cent a k. w. h. for prompt payment; all in excess of 100 k. w. h. a month, 15 cents a k. w. h., with prompt payment discount of 2 cents a k. w. h. No wiring. Lamp renewals at cost.	16½	15
	For power: 7 cents net a k. w. h. for first 1,000 k. w. h.; 6 cents a k. w. h. for next 1,000 k. w. h.; 5 cents a k. w. h. for all over. For large users, 6 cents a k. w. h. for first 300 k. w. h.; 4 cents a k. w. h. for next 1,000; and 3½ cents a k. w. h. on all over 1,300 k. w. h.		

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Charlestown,	<p>For light: 10 cents net a k. w. h., subject to 5% addition, and 1½ cents per 1,000 k. w. h. whenever the monthly cost of a sufficient amount of coal to do the work of a long ton of coal under conditions prevailing in 1916 exceeds the cost of such long ton in 1916. Minimum charge of \$9 a year. Under an agreement for yearly electric service, \$60 a year, payable in equal monthly installments, will be charged for each kilowatt of demand up to and including 15 kilowatts; \$36 a year for each kilowatt exceeding 15 up to and including 55; \$30 a year for each kilowatt exceeding 55. In addition, 5 cents per k. w. h. will be charged for all electricity up to and including 1,500 k. w. h. a month; 3 cents a k. w. h. for all exceeding 1,500 up to and including 5,500 k. w. h. a month; and 2½ cents a k. w. h. for all over 5,500 k. w. h. a month; net bills under this rate subject to 10% rise and requirements under coal clause. No wiring. Carbon lamps furnished free; mazda lamps from 16 to 20 cents, according to wattage.</p> <p>For power: 10 cents gross a k. w. h., with discounts from 10 to 40%, depending upon the number of horse power used and amount of bill per month. This price requires a yearly contract and a minimum amount of \$1 a motor horse power a month. To other customers, 12 cents gross a k. w. h., with the following deductions: first deduction, a price of 9 cents a k. w. h. for all electricity in excess of 23 and not exceeding 103 hours' use of demand; second deduction, 6 cents a k. w. h. for all electricity in excess of 103 hours' use of demand; third deduction, whenever that portion of a customer's bill calculated at the 9-cent and 6-cent rate, or both, exceeds \$10 a month, a discount of 70% will be allowed on such excess; fourth deduction, whenever a customer's bill, after foregoing deductions have been made, exceeds \$100 a month, a discount of 30% will be allowed on such excess; fifth deduction, whenever a customer's bill, after all deductions have been made, exceeds an average rate of 10 cents a k. w. h., a deduction will be made to make average rate 10 cents a k. w. h. All power rates subject to 10% increase of net bill and coal clause requirements. Minimum charge of \$1 a month a horse power of demand or connected load.</p> <p>For miscellaneous energy: 10 cents net a k. w. h. with the following deductions: 3 cents a k. w. h. in excess of 20 k. w. h.; 2 cents a k. w. h. in excess of 2,000 k. w. h.; 1 cent a k. w. h. in excess of 10,000 k. w. h.</p>	10.5	10.5
Chester,	<p>For light: 30 cents gross a k. w. h., with 5% discount for prompt payment. A service charge of 50 cents plus 30 cents a lamp of estimated demand plus 30 cents a k. w. h. for first 50 k. w. h., 15 cents a k. w. h. on excess. No wiring. Lamps at slightly less than cost.</p>	28.5	28.5

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Citizens' (Nantucket),	For light: 24 cents gross a k. w. h., less discount of 2 cents a k. w. h. for payment in 10 days. To customers for less than 9 months, 30 cents a k. w. h., less 2 cents a k. w. h. for payment in 10 days. By contract, \$1.35 net for 8 c. p. or 25-watt lamp. Minimum monthly charge 75 cents. No wiring. No renewals.	22	22
Clinton,	For light: 14 cents gross a k. w. h. on first 300 k. w. h. a month, with discount , if paid within 10 days, of 1 cent a k. w. h.; all in excess of 300 k. w. h., 8 cents net a k. w. h. Contract rates depend on consumption and hours of burning. Are lights at same rates as incandescents. Minimum charge of 75 cents a month. No wiring or free renewals. For power: 6½ cents gross a k. w. h., with discounts , if paid within 10 days, of 1 cent a k. w. h. on first 1,000 k. w. h.; for next 9,000 k. w. h. a month the rate is 3 cents net a k. w. h.; for next 5,000 k. w. h. a month the rate is 2½ cents net a k. w. h.; for all over 15,000 k. w. h. a month the rate is 2 cents a k. w. h. Additional discount on more than 50 k. w. h. of from 2½ to 12½%, according to number of k. w. h. consumed a month per h. p. installed. Also a discount of 1 cent a year for each year of contract on contracts of not less than two nor more than five years. Customers guarantee \$12 a h. p. a year installed.	13	12
Easthampton,	For cooking and heating: 14 cents gross a k. w. h. on first 10 k. w. h. a month, with discount for prompt payment of 1 cent a k. w. h.; all in excess of 10 k. w. h. a month, 3½ cents net a k. w. h. For light: 15 cents gross a k. w. h. on first 100 k. w. h. a month, 13 cents a k. w. h. on next 200 k. w. h. a month, and 8 cents a k. w. h. on all over 300 k. w. h. a month, with discount of 10% if bill is paid within 10 days. Minimum monthly charge of 50 cents. No lamp renewals or wiring. For power: 6 cents net a k. w. h., ranging from this price to 2.1 cents a k. w. h., according to quantity used per month. Minimum monthly charge of \$2.25, and above 3 h. p., 75 cents a h. p.	13.5	13.5
Edison (Boston),	For light: for electricity for any use, 10 cents net a k. w. h. plus 5% except on the amount charged under the coal clause, which is 1½ cents per 1,000 k. w. h. for every 1 cent of the excess cost of a long ton of coal over the cost of a sufficient amount of coal to do the work of such a long ton in 1916. Under an agreement for yearly electric service, prices are \$60 a year a k. w. of demand up to and including 15 k. w.; \$36 a year a k. w. exceeding 15 and up to and including 55 k. w.; \$30 a year a k. w. for all k. w. exceeding 55, with running costs of 5 cents a k. w. h. up to and including 1,500 k. w. h. a month, 3 cents a k. w. h.	10.5	10.5

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Edison (Boston) — <i>Con.</i>	<p>for all electricity exceeding 1,500 and up to and including 5,500 k. w. h., $2\frac{1}{2}$ cents a k. w. h. for all electricity exceeding 5,500 k. w. h.; and for all customers guaranteeing at least 50 k. w. of permanent electric service a price of \$30 a year a k. w. for all up to and including 655, and \$20 a year for all exceeding 655. If customer has applied for high-tension alternating service, an alternative may be \$15 a k. w. for service on all exceeding 155 and up to and including 255 and \$12 a k. w. of service for all exceeding 255, these prices not including supply of electricity, prices for which range from 5 cents to $1\frac{1}{8}$ cents a k. w. h., according to quantity. For permanent theatrical service to any customer guaranteeing a demand of not over 150 k. w., \$2,160 a year and 3 cents a k. w. h. for all current consumed; an excess price of 20 cents a k. w. h. for all electricity furnished at any time in excess of 150 k. w. To each of these rates should be added the charges under the coal clause and 10% increase. Minimum charge of \$9 a year. Renewals free for standard carbon lamps and some mazda lamps. No free wiring.</p> <p>For power: 12 cents net a k. w. h., with the following deductions: first deduction, 9 cents a k. w. h. for all electricity in excess of 23 and not exceeding 103 hours' use of the demand; second deduction, 6 cents a k. w. h. for all electricity in excess of 103 hours' use of demand; third deduction, whenever that portion of customer's bill calculated at 6-cent and 9-cent rate, or both, exceeds \$10 a month, a discount of 70% will be allowed on such excess; fourth deduction, when a customer's bill, after the foregoing deductions, exceeds \$100 a month, a discount of 30% will be allowed on such excess; fifth deduction, whenever a customer's bill, after all deductions have been made, exceeds the average lighting rate, a deduction will be made to make the average rate. To prices under above schedule is added 10%, except the amount charged under the coal clause as detailed above. Minimum charge of 75 cents a month. To any customer signing an agreement for at least 50 k. w. of permanent electric power service, the fixed rate will be \$15 a k. w. of service or, if 60-cycle alternating current high-tension service, \$12 a k. w. of service for all exceeding 255; the prices for electricity ranging from 5 cents a k. w. h. for first 1,500 k. w. h. to $1\frac{1}{8}$ cents a k. w. h. on all exceeding 305,500 k. w. h. a month, to which should be added the charges under the coal clause and surcharge of 10%.</p> <p>For miscellaneous energy: 10 cents net a k. w. h., with following deductions: first deduction, 3 cents a k. w. h. for all electricity in excess of 20 k. w. h. a month; second deduction, 2 cents a k. w. h. for all electricity in excess of 2,000 k. w. h. a month; third deduc-</p>		

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Edison (Boston) — <i>Con.</i>	<p>tion, 1 cent a k. w. h. for all electricity in excess of 10,000 k. w. h. a month. If high-tension alternating current is supplied, a price of 8 mills a k. w. h. will be charged for all electricity in excess of 100,000 k. w. h. a month. For secondary service, 2 cents a k. w. h. for all in excess of 500 k. w. h. a month; when alternating current is used, 1 cent a k. w. h. on all in excess of 5,000 k. w. h. a month; when high-tension alternating current is supplied, 8 mills a k. w. h. on all in excess of 100,000 k. w. h. a month. For all in excess of 1,000,000 k. w. h. taken at hours specified by company, $7\frac{1}{2}$ instead of 8 mills a k. w. h. When energy is used only for cooking, heating and refrigeration, there may be, in place of the several deductions named, a rate of 2 cents a k. w. h. on all in excess of 10 k. w. h. a month; 1 cent a k. w. h. on all in excess of 12,000 k. w. h. a month. When high-tension alternating current is supplied, 8 mills a k. w. h. for all electricity in excess of 100,000 k. w. h. a month. To customers whose bills exceed \$100 a month there will be a price of 3 cents a k. w. h. in excess of any and all other charges for electricity furnished during certain hours specified from time to time by the company, but not exceeding 500 hours a year or 4 hours a day. To rates given above should be added the charges under coal clause, the details of which are given under lighting rates, and an increase of 10% on all charges except under the coal clause, the third and fourth deductions for secondary service, and the other deductions when alternating high-tension service is supplied. Minimum charge of \$9 a year.</p>		
Edison (Brookton),	<p>For light: $9\frac{1}{2}$ cents gross a k. w. h., with discount of $\frac{1}{2}$ cent a k. w. h. for payment within 10 days. Yearly minimum charge of \$9. For store lighting, $9\frac{1}{2}$ cents a k. w. h. for all electricity used up to and including 40 hours' use of load; $8\frac{1}{2}$ cents a k. w. h. for all used from 40 up to and including 120 hours' use a month; $4\frac{1}{2}$ cents a k. w. h. for all in excess of 120 hours' use a month. Discount of $\frac{1}{2}$ cent a k. w. h. for payment within 10 days. Monthly minimum charge, 25 hours' use of connected load at primary rate. Yearly lighting rate: when a customer signs an agreement for yearly service, a price of \$3 a month a kilowatt is charged for the first 30 kilowatts connected, and \$1.50 a month a kilowatt for all in excess of 30 kilowatts connected, all plus a charge of 5 cents net a k. w. h. for first 1,000 k. w. h. used a month, 3 cents a k. w. h. for next 2,500 k. w. h. and $2\frac{1}{2}$ cents a k. w. h. for all in excess of first 3,500 k. w. h. a month. Rate for window lighting, controlled by company on outside switch, from 12 cents a month for 5-watt lamp to \$3.16 for a 200-watt lamp, lamps to be burned from 30 minutes before sunset until 11 o'clock</p>	9	9

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Edison (Brockton) — Con.	<p>every night. Arc lamp rates same as for incandescents. Theatre lighting: 8 cents a k. w. h., less discount of $\frac{1}{2}$ cent if bill is paid within 3 days from its date. No wiring or free lamp renewals.</p> <p>For power: 10 cents gross a k. w. h. for first 10 k. w. h. a h. p. connected and 5 cents a k. w. h. for all in excess, with discount of 10% for payment in 10 days for motors of from 1 to 10 h. p. For motors of 10 h. p. and over, a service charge of \$1.50 a k. w. a month per k. w. of maximum demand, plus current at $3\frac{1}{2}$ cents a k. w. h., less sliding scale of discounts from 5 to 25%, according to size of installation and prompt payment discount of 10%. Minimum monthly charge of \$1 a h. p. on installations up to 10 h. p.; for motors of more than 10 h. p. service charge becomes minimum charge. When a customer has an agreement for service for a period of years with a connected load of 100 h. p. and over, a service charge of \$1.50 a month per k. w. of maximum demand plus $3\frac{1}{2}$ cents a k. w. h. for current used, with discounts of from $33\frac{1}{2}$ to 50%, according to number of h. p., and cash discount of 10% for prompt payment. Service for intermittent power load up to 20% of connected load will be treated as separate installation, with discounts of from 5% on from 9 to 17 k. w. to 50% on more than 255 k. w. To customers using over 10 h. p., a charge on account of increased cost of coal of $\frac{1}{10}$ of a mill a k. w. h. for each 5 cents increase in cost over \$5 a ton for coal.</p> <p>For miscellaneous energy: 6 cents gross a k. w. h., with discount of 10% for payment within 10 days. The same rate applies to elevator service, with minimum charge of \$1 a month per h. p. For refrigerating service, with connected load of 50 h. p. or more, 3 cents a k. w. h. for first 2,000 k. w. h. a month per h. p. connected, $2\frac{1}{2}$ cents a k. w. h. for next 2,000 k. w. h. a month per h. p. connected and $2\frac{1}{4}$ cents a k. w. h. in excess of 4,000 k. w. h. a h. p. connected, less discount of 10% for payment in 10 days. Minimum charge of \$3.33 a year a h. p. or any fractional part thereof installed applies to miscellaneous and refrigerating service.</p> <p>For cooking and heating: 10½ cents gross a k. w. h. for first 20 k. w. h. used a month and $3\frac{1}{2}$ cents a k. w. h. for all in excess of 20 k. w. h. a month, less discount of $\frac{1}{4}$ cent a k. w. h. for payment in 10 days. Minimum charge of \$2 net a meter.</p>		
Fall River,	<p>For light: 11 cents gross a k. w. h., with discount of 5% for payment in 15 days. Prices range from 11 to 6 cents, according to quantity used. No free wiring or lamp renewals. Minimum charge of \$6 a year.</p> <p>For power: 7 cents net a k. w. h. Prices range from 7 to 2 cents, according to quantity used.</p>	10.45	10.45

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Fall River — <i>Con.</i>	<p>Monthly minimum charge of \$1 a h. p. for first 5 h. p.; 75 cents each for next 20 h. p.; and 50 cents a h. p. for all over 25 h. p. No bill rendered for less than \$3. Primary demand rate: first 30,000 k. w. h. at 1.9 cents a k. w. h.; next 60,000 k. w. h., 1.35 cents a k. w. h.; next 90,000 k. w. h., 1.2 cents a k. w. h.; all over 180,000 k. w. h., 1.15 cents a k. w. h. Minimum charge of \$1 a k. w. for first 200 k. w. of maximum demand, 90 cents a k. w. for next 300, and 85 cents a k. w. for all over 500. Additional charge on all power of .01 mills for each cent increase in cost over \$4 a ton for coal.</p> <p>For cooking: 6 cents gross a k. w. h. for first 25 k. w. h.; 4 cents a k. w. h. for next 375 k. w. h.; and 3 cents a k. w. h. for all over 400 k. w. h. a month. Minimum charge of \$2 a month.</p>		
Fitchburg,	<p>For light: 14 cents gross a k. w. h., with a discount of 1 cent a k. w. h. if paid within 15 days. Prices range from 14 to 7 cents, according to consumption. Minimum charge of \$9 a year. No free wiring. No free renewals.</p> <p>For power: 10 cents gross a k. w. h. for first 10 k. w. h. per k. w. of demand, with all in excess at prices ranging from 7 cents to 2.8 cents a k. w. h., according to monthly consumption; all subject to a discount of 10% if paid within 15 days. Combined lighting and power, 10 cents a k. w. h. for first 10 k. w. h. per h. p. of demand; all in excess ranging from 7 cents a k. w. h. for first 200 hours to 2.8 cents for all over 10,000 hours, all subject to a discount of 10% for payment in 15 days. Current used for lighting in excess of 15% of monthly consumption charged for at regular lighting rates. Minimum monthly charge of \$1 a k. w. of maximum demand occurring during the month or any of the preceding 11 months. Wholesale power service, at approximately 60 cycles and 13,200 volts; contract shall be for at least 5 years, the demand not less than 250 k. w., with a current charge of 3 cents a k. w. h. on first 100 hours' use of the demand per month, and 1 cent a k. w. h. on next 200 hours' use. Monthly minimum charge of 100 hours' use of each k. w. of maximum demand. On all power rates a fuel charge based on increased cost per k. w. h. over the fuel cost of producing a k. w. h. during the 12 months' period ended June 30, 1920.</p> <p>For heating and cooking: 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 15 days on first 20 k. w. h. a month, and 5 cents a k. w. h. on all over 20 k. w. h. Minimum charge of \$2 a month.</p> <p>For light: 15 cents gross a k. w. h., with discount of 10% if paid before 10th of month. Prices range from 15 to 8 cents, according to monthly consumption. Monthly minimum</p>	13	12
Franklin (Turners Falls).	<p>For light: 15 cents gross a k. w. h., with discount of 10% if paid before 10th of month. Prices range from 15 to 8 cents, according to monthly consumption. Monthly minimum</p>	13.5	13.5

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Franklin (Turners Falls) — <i>Con.</i>	charge of 50 cents. Wiring at a little above cost. No free renewals. For power: 6 cents net to 2.1 cents net, according to monthly consumption. Monthly minimum charge of \$2.25 up to and including 3 h. p.; above 3 h. p., 75 cents a h. p. connected. For heating and cooking: 6 cents net a k. w. h. for first 40 k. w. h. a month, and 3 cents a k. w. h. for all over 40 k. w. h. Monthly minimum charge of \$1.50.		
Gardner,	For light: residences, 12 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid on or before 15th of month. For commercial lighting on demand basis, 12 cents gross a k. w. h., prices ranging from this down to 6 cents, according to number of hours' daily use of connected load, with a discount of 1 cent a k. w. h. if paid on or before 15th of month in Gardner. In towns of Barre, Rutland, Hubbardston and Westminster maximum gross rate 13 cents instead of 12 cents, with same discount of 1 cent for payment by 30th of month; second hour's use of electricity for commercial lighting, 10.85 cents instead of 10 cents as in Gardner. For electricity for lighting in Petersham, 16 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment by 30th of month. For summer service an additional sum of \$5, payable in advance. Minimum charge, 60 cents a month in all towns supplied. Sign and window rates: in Gardner, 3 nights a week from dusk until 10 P.M., 50 cents a month for 100 watts of connected load, and 1.1 cents a 100 watts of connected load for each extra hour of use; 6 nights a week from dusk until 10 P.M., 83 cents a month for 100 hours of connected load, and 1.1 cents a 100 watts for each extra hour of use; for one 500-watt tungsten burning 6 nights from dusk until 10 P.M., including renewals of lamps and time clock, \$3.78 a month net and 5 cents an hour net for each extra hour of use. Discount of 10% on all bills, except for 500-watt tungstens, in Gardner if paid by 15th of month, and in other towns if paid by 30th of month. Minimum charge of \$9 a year. No free renewals. No wiring. For power: 10.1 cents gross a k. w. h. to 2.1 cents gross, according to consumption, with a discount of 1 mill a k. w. h. on all Gardner, Ashburnham and South Ashburnham bills if paid by 15th of month, and in other towns supplied if bill paid by the 30th. Lighting may be included in this rate up to 10% of total connected load, the lighting transformer to be supplied by customer. Minimum charge of 50 cents a h. p. of connected load. In Petersham rates are from 8.5 cents a k. w. h. for first 50 k. w. h. a month to 6.5 cents a k. w. h. for all over 876 k. w. h. a month, with discount	11 ¹	11 ¹

¹ 12 cents in Barre, Hubbardston, Rutland and Westminster; 15 cents in Petersham.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Gardner — <i>Con.</i>	<p>of $\frac{1}{2}$ cent if paid by 30th of month. Minimum charge of \$1 a h. p. of connected load a month.</p> <p>For cooking and heating: provided customer has a connected load of heating devices equal to or exceeding 1,500 watts, 11$\frac{1}{2}$ cents gross a k. w. h. for first 10 k. w. h. a month in Gardner and 12$\frac{1}{2}$ cents in other towns supplied except Petersham, and 3$\frac{1}{2}$ cents a k. w. h. for all over 10 k. w. h. a month, with discount of $\frac{1}{2}$ cent a k. w. h. for payment of Gardner bills by 15th of month, and in other towns supplied if bill paid by the 30th. In Petersham, 15$\frac{1}{2}$ cents a k. w. h. for first 10 k. w. h. a month, and 4$\frac{1}{2}$ cents a k. w. h. for all over 10 k. w. h., and a discount of $\frac{1}{2}$ cent a k. w. h. for payment by 30th of month. Minimum charge of \$4 a kilowatt, but not less than \$9 a year and \$12 in Petersham.</p>		
Gloucester,	<p>For light: 17 cents gross a k. w. h. for first 100 k. w. h. a month; 13 cents a k. w. h. for next 100; 9 cents a k. w. h. for next 400; 8 cents a k. w. h. for next 300; if over 900 k. w. h. consumed a month, price is 10 cents for each k. w. h., all these subject to discount of 1 cent a k. w. h. if bills are paid on or before 15th of month. Minimum monthly charge of 75 cents. Price to customers for summer season only, 20 cents a k. w. h., with discount of 1 cent for payment in 15 days, and minimum monthly charge of \$2, and a minimum season charge of \$6. No wiring. No free renewals.</p> <p>For power: 11 cents gross a k. w. h. on first 50 k. w. h. a month, and prices ranging from this to 5 cents a k. w. h., according to quantity used, with discount of 1 cent a k. w. h. if paid by 15th of month. Minimum monthly charge of \$2 for first 2 h. p. or less installed, \$1 a h. p. for next 3 h. p. installed, and 50 cents each a month for all over 5 h. p.</p> <p>For heating: same as power rates, with minimum charge of \$5 a month.</p>	16	16
Greenfield,	<p>For light: 15 cents gross a k. w. h., ranging from this down to 8 cents a k. w. h., according to monthly consumption, with discount of 10% if paid within 10 days. Minimum monthly charge of 50 cents. No wiring. No lamp renewals.</p> <p>For power: 6 cents net a k. w. h. and prices ranging from this to 2.1 cents, according to monthly consumption. Minimum charge of \$2.25 up to and including 3 h. p.; for exceeding 3 h. p., 75 cents a h. p. connected.</p> <p>Cooking rate: 6 cents net a k. w. h. for first 40 k. w. h. a month and 3 cents a k. w. h. on all in excess of 40 k. w. h. Minimum charge of \$2.25 a month.</p>	13.5	13.5
Harvard,	<p>For light: 19 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days. Minimum charge of \$9 a year. No wiring. No free lamp renewals.</p> <p>For power: 6.5 cents gross a k. w. h., with dis-</p>	18	17

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Harvard— <i>Con.</i>	<p>count of 1 cent a k. w. h. if bills are paid within 10 days on first 1,000 k. w. h. For next 9,000 k. w. h. a month, 3 cents net a k. w. h.; for all over 10,000 k. w. h. a month, 2½ cents net a k. w. h. Monthly load factor discount: from 2½ to 12½%, according to quantity consumed a month per h. p. installed. Also discount of 1% for each year of contracts for not less than two nor more than five years. Customers guarantee \$1 a h. p. a month installed.</p> <p>For cooking and heating: 20 cents gross a k. w. h. for first 10 k. w. h., with discount for prompt payment of 2 cents a k. w. h.; all over 10 k. w. h., 3½ cents net a k. w. h. Minimum charge of \$2.50 a month.</p>		
Haverhill,	<p>For light: 14 cents gross a k. w. h., with discount of 1 cent a k. w. h. if bill is paid within 15 days from its date. Minimum charge of \$9 a year. Long-hour burning schedule: service charge on first 10 k. w. of demand, \$50 a k. w. a year; excess of 10 k. w. of demand, \$36 a k. w. a year, with prices for current ranging from 8 to 5½ cents a k. w. h., according to monthly consumption, with discount of 1 cent a k. w. h. for payment within 15 days. Minimum charge is ⅓ of annual demand. No free lamp renewals.</p> <p>For power: 13 cents gross a k. w. h. for first 10 k. w. for each k. w. of demand a month, and all in excess of first 10 k. w. ranging from 5.5 cents a k. w. h. to 3.1 cents a k. w. h., according to monthly consumption, with discount of 10% if paid within 15 days. Also a fuel charge of 1½ mills a k. w. h. for each dollar increase in the cost of coal over \$7 a ton. Minimum charge of \$1.50 a month for each k. w. of demand. For charging batteries: between 4 and 9 P.M., 12 cents a k. w. h.; between 9 and 4 P.M. of the day following, 7 cents a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days. This is a 2-meter rate, and minimum charge for the two meters is \$2 a month each.</p> <p>For heating and cooking: 13 cents gross a k. w. h. for first 20 k. w. h. a month, with discount of 1 cent a k. w. h. if paid in 15 days; all over 20 k. w. h. a month, 5 cents a k. w. h. Minimum monthly charge of \$2 for each meter installed.</p>	13	12
Huntington,	For light: 15 cents net a k. w. h. To churches, 12 cents a k. w. h. By contract: 50 cents to \$1 a month. Minimum charge of \$1 a month.	15	15
Lawrence,	For light: 13 cents gross a k. w. h., with discount of 10% for payment by 15th of month. Prices range from 13 to 6 cents a k. w. h., according to monthly consumption. Optional rate of \$4.50 a month per k. w. of connected load, plus 7 cents a k. w. h. for all current used, less 10% discount for payment by 15th of month. Street arc lights for commercial customers: 480-watt lamp, \$110 a year; 310-watt	11.7	11.7

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Lawrence — <i>Con.</i>	<p>lamp, \$98 a year, burning every night all night. Minimum monthly charge of 75 cents, less 10% discount for prompt payment. No free renewals.</p> <p>For power: 11 cents gross a k. w. h. to 2.5 cents a k. w. h., according to monthly consumption, less discount of 10% if bill is paid by 15th of month. Minimum charge of \$1 a h. p. a month, less 10% discount for prompt payment. For charging automobiles, 7 cents a k. w. h., less discount of 10% for prompt payment. When over 1,000 k. w. h. a month are used, rates same as for power. Minimum charge of \$5 a month.</p> <p>For cooking and heating: 13 cents gross a k. w. h., with discount of 10% for payment by 15th of month, on first 20 k. w. h. a month, and 5 cents a k. w. h., less prompt payment discount, on all in excess of 20 k. w. h. a month. Minimum monthly charge of \$2, less 10% discount if paid by 15th of month.</p>		
Lee,	<p>For light: 20 cents net a k. w. h. up to 5 k. w. h., 40% discount on all over 5 k. w. h. up to a consumption of 24 k. w. h. a month; from 25 to 100 k. w. h. a month, 12 cents a k. w. h., and on 100 k. w. h. and over, 10 cents a k. w. h. No free wiring or renewals.</p> <p>For power: 9 cents net a k. w. h. Prices range from 9 to 5½ cents a k. w. h., according to quantity used, with special rates for more than 1,250 k. w. h. a month.</p>	20	20
Leominster,	<p>For light: 14 cents gross a k. w. h., with discount of 1 cent a k. w. h., if paid in 10 days, on first 300 k. w. h. a month, and 10 cents net a k. w. h. on all in excess of 300 k. w. h. a month. Contract rates according to consumption and hours of burning. Minimum monthly charge of 75 cents to all whose net bills during the year average less than that amount. No free renewals.</p> <p>For power: 6½ cents gross a k. w. h., with discount of 1 cent a k. w. h. for prompt payment on first 1,000 k. w. h. a month, 3 cents net a k. w. h. on next 9,000 k. w. h. a month, 2½ cents a k. w. h. on next 5,000 k. w. h. a month, and 2 cents a k. w. h. on all in excess of 15,000 k. w. h. a month. Monthly load factor discount: 2½ to 12½%, according to quantity used a month per h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years. Customers guarantee \$1 a month a h. p. installed.</p>	13	11
Lowell,	<p>For light: 10½ cents gross a k. w. h., with discount of ½ cent if bill is paid in 10 days. Minimum charge of \$9 net a year. Where a customer signs an agreement for yearly electric service, 10½ cents a k. w. h. will be charged for first 75 hours' use a month of connected load, 8½ cents a k. w. h. for all electricity from 76 to 100 hours' use, 6½ cents a k. w. h. for all ex-</p>	10	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Lowell — <i>Con.</i> .	<p>ceeding 100 hours' use, all subject to discount of $\frac{1}{2}$ cent a k. w. h. if paid within 10 days. Minimum bill of 27 hours' use a month of connected load at $10\frac{1}{2}$ cents a k. w. h. Long hour lighting rates: 12 cents gross a k. w. h., subject to discounts of 5 to 35% for guaranteed yearly use of maximum demand, 5 to 44% for guaranteed maximum demand, 5% for guaranteed term of contract, and 10% discount for payment within 10 days of date of bill. Minimum charge payable monthly equal to one-twelfth of total yearly bill determined from above guarantees. For sign and show window lighting, net prices vary from $7\frac{1}{2}$ cents a month for a 5-watt lamp to \$1.50 for a 100-watt lamp, lamps burning from fifteen minutes before sunset to 11.30 p.m. each and every night; time switch controlled by the company. All bills rendered gross, subject to a 10% cash discount for payment in 10 days. No free lamp renewals.</p> <p>For power: 11 cents gross a k. w. h., with discount of 10% for payment in 10 days; discounts for quantities more than 99 k. w. h. vary from 5 to 51%, according to consumption; \$1.11 a month gross for 1 h. p. to and including 5 h. p., and 83 cents a month for each additional h. p. connected, for over 5 h. p. Wholesale meter rates: monthly service charge of \$2 for first k. w. of demand, plus \$1.25 for each additional k. w., and 3.7 cents gross a k. w. h. for all current consumed monthly, less discount of 5 to 44%, according to maximum demand, and prompt payment discount of 10%. Large power rate: 3.5 cents a k. w. h. for first 4,700 k. w. h. a month, and ranging from this to 1.4 cents for over 360,000 k. w. h. a month. Above rates are net, but bills are rendered gross and are subject to a discount of 10% for prompt payment. Minimum of \$2.50 net a month a k. w. for first 50 k. w. of maximum power, \$1.50 net a k. w. for next 250 k. w., \$1.25 a k. w. for next 300 k. w., and \$1 a k. w., for all over 600 k. w. No bill rendered less than \$125 net a month. If cost of coal exceeds \$5.25 a gross ton, or is less than \$4.25 a gross ton, an additional net amount per k. w. h. will be added to or deducted from the customer's bill, as the case may be. Additional 10% discount if customer agrees not to use current during restricted hours. Extra discount of 5% for use of high-tension service only. Unrestricted use of current at these rates for lighting factories and offices where customer guarantees minimum amount of \$650 net a month.</p> <p>For heating, charging batteries and cooking: $11\frac{1}{2}$ cents gross a k. w. h. for first 20 k. w. h. a month and $3\frac{1}{2}$ cents gross for all current in excess of 20 k. w. h., all subject to a discount of $\frac{1}{2}$ cent for prompt payment. Minimum charge of \$2.30 gross a month.</p>		

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Ludlow,	<p>For light: 16 cents gross a k. w. h., with discount of 1 cent a k. w. h. for prompt payment on first 100 k. w. h. a month; 1½ cents a k. w. h. on next 100 k. w. h.; 2½ cents on next 50 k. w. h.; and 3.1 cents a k. w. h. on all over 250 k. w. h. a month. Minimum charge of 75 cents a month. No wiring and no lamp renewals.</p> <p>For power: 6 cents net a k. w. h. to 2½ cents net a k. w. h., according to monthly consumption. Minimum monthly charge of \$2.25 up to and including 3 h. p.; in excess of 3 h. p., 75 cents a h. p. connected.</p> <p>For cooking and heating: 6 cents net a k. w. h. for first 40 k. w. h. a month, and 3 cents net a k. w. h. for all over 40 k. w. h. Minimum charge of \$1.50 a month.</p>	15	14
Lynn,	<p>For light: 12½ cents gross a k. w. h., less discount of ½ cent a k. w. h. for payment within 10 days of date of bill; over 100 k. w. h. a month, 11½ cents a k. w. h.; 200 k. w. h. and above for store lighting, 9½ cents a k. w. h. When the consumer uses at least 200 k. w. h. a month for day lighting, the company will install, upon application, a 2-rate meter; in such case the sliding scale of prices will apply only to night rate, and the day rate will be 6 cents a k. w. h. with prompt payment discount of ½ cent a k. w. h.; when the day use falls below 200 k. w. h. a month, the amount used will be billed at \$11 net. Commercial customers using incandescents off city circuits for porch or yard lights are charged \$2 a lamp. Theatre lighting: rate of 6 cents a k. w. h. for first 2,500 k. w. h., and 4 cents a k. w. h. on over 2,500 k. w. h., with prompt payment discount of ½ cent a k. w. h. Minimum monthly charge of 75 cents. No free lamp renewals.</p> <p>For power: 9 cents gross a k. w. h., prices ranging from 9 to 3 cents, according to monthly consumption, with discount of 10% for payment within 10 days of date of bill. All current used in excess of first 50 k. w. h. a h. p. per month at 2.8 cents; 15% added to net amount of all above rates. Current for heating on separate meter from lighting at power rates. Minimum charge of \$2 a month on first 2 h. p. or less; \$1 a h. p. on next 3 h. p. installed; all over 5 h. p., 50 cents a h. p. installed.</p>	12	11
Malden,	<p>For light: 12 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days of date of bill. Long hour burning schedule: 7 cents gross a k. w. h. for first 250 k. w. h. a month, 6 cents gross for next 500, 5 cents gross for next 1,000, 4½ cents gross for all current in excess of 1,750 k. w. h.,—all these rates subject to a discount of 1 cent a k. w. h. for payment in 15 days from date of bill; in addition to these charges there is a service charge of \$50 a k. w. a year for first 10 k. w. of demand and \$36 a k. w. a year for</p>	11	11

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Malden — <i>Con.</i> . .	<p>next 40 k. w. of demand. Minimum charge, \$9 net a year. No free wiring. No free renewals of lamps.</p> <p>For power: 6½ cents net a k. w. h., prices ranging from 6½ to 3 cents according to consumption, and a service charge of \$1.50 a k. w. a month. Off-peak or battery charging: between hours of 4 P.M. and 9 P.M., regular rate of 12 cents; between 9 P.M. and 4 P.M., 8 cents a k. w. h., with discount of 1 cent a k. w. h. if payment is made within 15 days of date of bill. Hours of use determined by 2 meters and a time switch. Minimum charge of \$2 a month for each installation.</p> <p>For cooking and heating: 12 cents a k. w. h. on first 20 k. w. h.; all over 20 k. w. h., 5 cents a k. w. h., with discount of 1 cent a k. w. h. for payment in 15 days. Minimum charge of \$2 a month for each meter installed.</p>		
Manchester, . .	<p>For light: 15 cents net a k. w. h. to customers using lights 11 months or more; 25 cents a k. w. h. to summer customers. Minimum charge of \$9 a year to yearly customers; 15 cents a connected lamp a month to summer customers. No wiring or renewals.</p> <p>For power: 15 cents net a k. w. h. for first 25 k. w. h. a month; 13½ cents a k. w. h. on next 25 k. w. h.; 12 cents a k. w. h. on next 50 k. w. h.; 10½ cents a k. w. h. on next 100 k. w. h.; 9 cents a k. w. h. on all over 200 k. w. h. Minimum charge of \$1 a h. p. a month.</p> <p>For cooking: 8 cents net a k. w. h. Minimum charge of \$1 a month per k. w. connected.</p>	15	15
Marlborough, . .	<p>For light: 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 10 days. If customer guarantees for one year a monthly minimum bill equal to primary usage each month, primary hours are reduced to 400 a year, with primary rate of 20 cents a k. w. h. and secondary rate of 6 cents a k. w. h. Lighting during the day time, when current for both power and light is furnished, ranges in price from 13 cents a k. w. h. for first 300 k. w. h. a month to 7.2 cents a k. w. h. for 2,501 to 3,000 k. w. h. a month, with discount of 1.2 cents a k. w. h. for payment in 15 days; the circuits to which these rates apply being on from 6 A.M. to 6.45 P.M. only. Minimum monthly charge of 75 cents. Current for sign lighting, 6 cents a k. w. h. No wiring.</p> <p>For power: 13 cents gross a k. w. h. for first 75 k. w. h. a month, ranging from this to 3.72 cents a k. w. h. for 25,000 k. w. h. and over, with discount of 1.2 cents a k. w. h. for payment in 15 days. Minimum charge of \$1 a month for each h. p. connected. Consumers who hold contracts under former power rates pay a surcharge of 1⅓% of a cent a k. w. h. for each 25 cents increase in average price of coal above \$4 a ton.</p> <p>For heating or cooking: 5 cents a k. w. h. Minimum charge of \$1 a month a meter.</p>	12	12

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Milford, . . .	<p>For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid within 10 days. Minimum charge of 75 cents a month. No wiring. Lamp renewals free.</p> <p>For power: 5 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days on first 1,000 k. w. h. a month, and 2.75 cents a k. w. h. on all over 1,000 k. w. h. a month. Monthly load factor discount of from 2½ to 12½%, according to number of k. w. used per h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years. Minimum guarantee of \$12 a year per h. p. of connected load.</p> <p>For cooking and heating: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 10 days, on first 10 k. w. h. a month and 3½ cents net a k. w. h. on all over 10 k. w. h. a month. Minimum charge of \$2.50 a month.</p>	10	10
Mill River (Williamsburg).	<p>For light: 18 cents gross a k. w. h., with discount of 3 cents a k. w. h. on first 30 k. w. h. a month if paid within 10 days, and 15 cents a k. w. h., with a discount of 3 cents a k. w. h. for payment in 10 days, on all in excess of 30 k. w. h. a month. Minimum charge of 75 cents a month. No wiring and no free lamp renewals.</p> <p>For power: 5.5 cents gross a k. w. h., with discount of 5% if bill is paid in 10 days, on first 500 k. w. h. consumed a month, 3 cents a k. w. h., with same prompt payment discount, on next 9,500 k. w. h. a month, and 2.6 cents a k. w. h., with same discount, on all over 10,000 k. w. h. a month. Monthly load factor discounts of from 2½ to 12½%, according to quantity used per h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years. Monthly guarantee of \$1 a h. p. installed.</p>	15	15
New Bedford, . . .	<p>For light: 13 cents gross a k. w. h. in New Bedford, Acushnet, Fairhaven and part of Dartmouth; prices ranging from 13 to 5½ cents, according to monthly consumption, with discount of 5% if paid on or before 10th of month. In Mattapoisett, Bay View, Nonquit and Westport, 18 cents a k. w. h., less discount of 3 cents a k. w. h. if paid in 10 days. Current for sign lights, 7 cents a k. w. h., with discount of 5% for payment in 10 days. Minimum monthly charge of 75 cents and \$1 for suburban districts. No wiring or lamp renewals.</p> <p>For power: 8 cents gross a k. w. h. up to 3 h. p., prices ranging from 8 to 3.1 cents, according to h. p. installation, with discount of 5%, excepting upon bills of 1,000 h. p. or over, when it is 1 mill a k. w. h. if paid on or before 10th of month. In Mattapoisett, Bay View, Nonquit and Westport, 1 cent more in each case than in New Bedford and Fairhaven. For night or 24-hour service, from 6.3 cents gross to 3.1 cents gross a k. w. h., according to h. p.</p>	12.35 ¹	10.45

¹ 15 cents in Mattapoisett, Dartmouth, Westport and Freetown.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
New Bedford — <i>Con.</i>	installation, with discount of 5% for payment in 10 days, excepting on bills of 500 h. p. or over, when the discount is 1 mill a k. w. h. Minimum charge of \$2 a month. Current for charging batteries, 6½ cents a k. w. h., with discount of 5% for payment in 10 days.		
Newburyport, . . .	For light: 16 cents gross a k. w. h., with discount of 10% when bill is paid on or before 12th day of month. Minimum charge of 75 cents a month. No free wiring or lamp renewals except for sign and window lights. Sign and window lighting, 10 cents a 5-watt lamp a month for first 100; all over 100, 8 cents a lamp per month; 10-watt lamp, 20 cents a month; and prices range from this to \$5.25 a month for a 400-watt lamp. For power: 7 cents gross a k. w. h., prices ranging from 7 to 2.2 cents a k. w. h., according to monthly consumption, all plus a fuel charge of .0125 of a mill for every cent by which the average cost of a gross ton of coal is greater than \$4.75. Minimum monthly charge for motors, \$1 for each rated h. p. For heating and cooking: 16 cents gross a k. w. h. on first 20 k. w. h., less a discount of 10% for prompt payment, and 4 cents net a k. w. h. on all in excess of 20 k. w. h. Minimum monthly charge of \$3.	14.4	14.4
North Adams, . . .	For light: 13½ cents gross a k. w. h., less discount of 1 cent a k. w. h.; 50-watt tungsten lights, burned all night and every night, \$18 each a year. Minimum charge of \$9 a year. No wiring. Renewals of carbon lamps free. For power: 5 cents net a k. w. h. on first 2,000 k. w. h. a month; 3 cents net a k. w. h. on next 6,000 k. w. h. a month; 2½ cents a k. w. h. on next 22,000 k. w. h. and 2½ cents a k. w. h. on all over 30,000 k. w. h., plus fuel charge of 1 mill a k. w. h. for each 70-cent increase in the cost of coal over \$6 a ton. Monthly load factor discounts of from 2½ to 10%, according to quantity consumed per h. p. installed. Also a discount of 1% a year on contracts for not less than two nor more than five years. Customers guarantee \$1 a month a h. p. installed.	12.5	11
Northampton, . . .	For light: 10 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid within 10 days. Minimum monthly charge of 75 cents. No wiring or free lamp renewals. For power: 5 cents gross a k. w. h. for first 500 k. w. h. a month, 2½ cents a k. w. h. for next 9,500 k. w. h. a month and 2.1 cents a k. w. h. for all in excess of 10,000 k. w. h. a month, with a discount of 5% for payment within 10 days. Also load factor discounts ranging from 2½ to 12½%, according to number of k. w. h. consumed monthly per h. p. installed. Additional discount of 1% a year on contracts for not less than two nor more than five years. Minimum guarantee of \$12 a year a h. p. of connected load. Automobile charg-	9	9

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Northampton — <i>Con.</i> .	ing stations: public, 5 cents net; and private, 6 cents net a k. w. h.		
Norton,	For light: 18 cents gross a k. w. h. with discounts, if paid before the 10th of month, of 1 cent a k. w. h. on bills of \$35 a month or under, and 2 cents a k. w. h. on bills of more than \$35 a month. Minimum monthly charge of 75 cents. Porch lights, \$1.25 net a month. No wiring or renewals. For power: 14 cents net a k. w. h. Prices range from 14 to 4.4 cents a k. w. h., according to quantity used. Minimum charge, \$1 a month a h. p. of demand. Yearly rate: a monthly service charge based on yearly maximum h. p. demand of \$2.25 a h. p. on demands from 21 h. p. up to and including 75 h. p., and \$2 a h. p. on over 75 h. p. of demand, plus an energy charge of 2½ cents a k. w. h., subject to discounts ranging from 20 to 46%, based on maximum h. p. demand and prompt payment discount of 10%. For cooking and heating: 18 cents gross a k. w. h. for first 10 k. w. h. used a month, with discount of 1 cent a k. w. h. for payment in 10 days; 4 cents a k. w. h. for all in excess of 10 k. w. h. a month.	17	17
Pepperell,	For light: 15 cents gross a k. w. h., with discount of 1 cent for payment within 10 days. Minimum charge of \$9 a year. Store and factory lighting: 13 cents a k. w. h. for first 100 k. w. h. a month, and 11 cents a k. w. h. for all over 100 k. w. h., with discount of 1 cent a k. w. h. for prompt payment. Minimum charge on store lighting of \$1 a month per k. w. of capacity, but not less than 75 cents. No wiring or lamp renewals. For power: 13 cents gross a k. w. h. for first 15 k. w. h. a month and prices ranging from this down to 3.5 cents for over 10,000 k. w. h. with discount of 1 cent a k. w. h. for payment within 10 days. Minimum charge of \$1 a month per k. w. of connected load. For cooking and heating: 12½ cents gross a k. w. h. for first 10 k. w. h. a month, and 4½ cents a k. w. h. for all over 10 k. w. h. a month, with discount of ½ cent a k. w. h. for payment in 10 days. Minimum charge of \$2.50 a month.	14	14
Pittsfield,	For light: 12 cents gross a k. w. h. for first 50 hours' use of each k. w. of demand a month; 10 cents a k. w. h. for next 50 hours' use; 8 cents a k. w. h. for next 100 hours; 7 cents each for next 300 hours; and 6 cents each for over 500 hours, less discount of 5% for payment on or before 15th of month. In Dalton 14 cents gross, in Lanesborough 15 cents, and in Hinsdale and Richmond, 16 cents a k. w. h. for first 50 hours' use a month of each k. w. of demand; rates for larger uses same as in Pittsfield, less discount of 5% for payment on or before 15th of month. No wiring. No free lamp renewals.	11.4 ¹	11.4 ¹

¹ 13.3 cents in Dalton, 14.25 cents in Lanesborough, 15.2 cents in Hinsdale.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Pittsfield — <i>Con.</i>	<p>For power: 7 cents net a k. w. h., prices ranging from 7 cents net to 2½ cents net, according to quantity used a month, with a rental charge for motors belonging to company of 5% of the list price of the motor. Minimum monthly charge of \$1, plus 50 cents a connected h. p. To large power users, fixed charge per k. v. a. of capacity of \$3 for first 100 k. v. a.; \$2 for next 100 k. v. a.; and \$1.50 on over 200 k. v. a., plus an energy charge of 11 mills a k. w. h., plus coal charge of 1½ of a cent for each dollar increase over \$4 a ton.</p> <p>For heating and cooking: 10 cents a k. w. h. for first 10 k. w. h., and 4 cents a k. w. h. for balance of month's use, with minimum charge of \$1 a month.</p>		
Plymouth,	<p>For light: 17 cents gross a k. w. h. for first 100 k. w. h. a month, 13 cents a k. w. h. for next 100 k. w. h., 11 cents for next 100 k. w. h. and 10 cents a k. w. h. for all additional current, with discount of 1 cent a k. w. h. for prompt payment of bills of over 75 cents. Minimum monthly charge of 75 cents a month net for yearly customers, and summer customers pay \$9 a season in advance. No wiring. No free lamp renewals.</p> <p>For power: 12 cents gross a k. w. h., ranging from this to 2.75 cents, according to monthly consumption up to 35,000 k. w. h.; consumption greater than 35,000 k. w. h. per month subject to contract terms determined by conditions of service. All bills of \$10 or over subject to a discount of 5% for prompt payment. Excess coal charge of .011 of a mill for each cent by which actual cost of coal at New Bedford exceeds \$4; coal charge not subject to discount. Minimum monthly charge of \$1 a h. p. for from ¼ h. p. to 5 h. p. motors.</p> <p>For heating and cooking: 17 cents gross, with a discount of 1 cent a k. w. h. on first 15 k. w. h. and 4 cents net a k. w. h. on all over 15 k. w. h., plus coal charge as noted above.</p>	16	16
Provincetown,	<p>For light: \$1.10 gross a k. w. h., less discount of 10 cents for payment by 10th of month. This rate on first k. w. h. or less a month; all over first k. w. h., 20 cents gross a k. w. h., with discount of 1 cent a k. w. h. for prompt payment. Minimum charge of 75 cents a month. No wiring or free renewals.</p> <p>For power: 10 cents net a k. w. h.</p>	- 1	20
Quincy,	<p>For light: 15 cents gross a k. w. h., less discount of 20% for payment by 15th of month on bills of less than \$60, 25% on bills of \$60 or more and less than \$80, 30% on bills of \$80 or more and less than \$100, and 33¼% on bills of \$100 or more. Minimum charge of \$6 a year. Mazda clusters for store lighting: 5 100-watt lamps burning from dusk until midnight, \$4 each a month; burning from dusk until 10 p.m., \$3.50 a month. By contract:</p>	12	12

¹ Maximum net price not comparable owing to method of charging.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Quincy — <i>Con.</i> . . .	\$1 a month for each 25-watt lamp, \$2 a month for each 40-watt lamp. No wiring. No free lamp renewals. For power: 10 cents gross a k. w. h., with discount of 5% if paid by 15th of month, and additional discounts from 10 to 50%, according to monthly consumption. Minimum charge of \$1 a h. p. of demand.		
Randolph, . . .	For light: \$1.10 gross a k. w. h., with discount of 10 cents a k. w. h. for payment in 15 days. This on first k. w. h. a month or fraction thereof; next 9 k. w. h. a month, 14 cents a k. w. h. less 1 cent discount for prompt payment; all in excess of first 10 k. w. h., 13 cents a k. w. h. less 1 cent discount for prompt payment. Store rate: minimum charge of \$48 a year a k. w. of demand and 8 cents a k. w. h. for current consumed. Minimum charge at regular lighting rate, 75 cents a month. For power: 16 cents gross a k. w. h. to 2½ cents a k. w. h., according to monthly consumption, with discount of 10% for payment by 15th of month. All power in excess of 12,927 k. w. h. a month billed at 2½ cents net. Minimum monthly charge of \$1.75 for each h. p. of motor installed. For heating: 5 cents net a k. w. h., or 13 cents a k. w. h. for first 20 k. w. h. plus 3 cents a k. w. h. for additional current. Minimum charge of \$2 a month.	-1	16
Salem, . . .	For light: 14 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days of date of bill. A minimum charge of 50 cents a month, or 75 cents a month for short period, as the summer season. Long hour burning schedule: a service charge of \$50 a k. w. a year for first 10 k. w. of demand and \$36 a k. w. a year for all in excess of 10 k. w., to be made in 12 equal monthly charges, plus 8 cents a k. w. h. for first 250 k. w. h. a month, 7 cents a k. w. h. for next 500 k. w. h., 6 cents a k. w. h. for next 1,000 k. w. h. and 5½ cents a k. w. h. for all in excess of 1,750 k. w. h., with discount of 1 cent a k. w. h. for current used if paid within 15 days of date of bill. For auxiliary break-down service, \$1.50 net a month for each kilowatt of demand. Minimum charge of \$1 a month for each installation. No wiring. No free lamp renewals. For power: 10 cents gross a k. w. h. for first 40 k. w. h., 8 cents gross for next 60 k. w. h. a month, 7 cents a k. w. h. for next 100 k. w. h., each succeeding block of current being sold at a lower rate than the preceding one, down to 2 cents a k. w. h. for last 40,000 k. w. h., the minimum net rate at which current will be offered being 1½ cents a k. w. h.; these rates subject to a discount of 10% for payment in 10 days and load factor discounts from 2 to 40%, these discounts being determined by dividing kilowatt consumption by h. p. of	13	12

¹ Maximum net price not comparable owing to method of charging.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Salem — <i>Con.</i>	<p>demand; and 5 mills a k. w. h. added to net monthly bill. To these rates is added 1 cent net a k. w. h. Minimum charge of \$1 a month a k. w. of demand.</p> <p>For cooking and heating: 14 cents gross a k. w. h. for first 20 k. w. h. a month, 5 cents a k. w. h. for all over 20 k. w. h., with discount of 1 cent a k. w. h. for payment in 15 days. Minimum charge of \$2 net a month for each meter installed.</p>		
Seekonk, . . .	<p>For light: 10 cents net a k. w. h. to 4½ cents net a k. w. h., according to monthly consumption. Minimum charge of \$2.50 a month. Yearly contract rate: annual service charge of \$138 a k. w. for maximum demand of from 1½ to 10 k. w., ranging from this to \$30 a k. w. for maximum demand of 200 k. w. or over, plus charge for current of 1.2 cents a k. w. h.; minimum charge, one-twelfth of annual service charge. No wiring. No lamp renewals. Rate to summer customers: service charge of \$6 a year payable monthly. Current charge, 7½ cents a k. w. h., provided no bills net less than 9 cents a k. w. h. Minimum charge of \$10 a season to summer customers, who are also required to deposit \$10 as guarantee of payment of bills.</p> <p>For power: 8.5 cents net a k. w. h., with varying discounts determined by amount of monthly bills and h. p. of installation; minimum charge of \$1 a month for installations of less than 2 h. p., 50 cents a h. p. a month for installations of from 2 to 10 h. p., \$5 a month for installations exceeding 10 h. p. Yearly contract rate for customers signing for a contract of at least 200 k. w.; lighting not to exceed 25% of total demand may be used under this rate; monthly service charge of \$1.85 a k. w. from 200 to 300 k. w.; for 300 to 500, a service charge of \$1.80, with same charge for current; from 500 to 700, \$1.75, from 700 to 1,000, \$1.70, from 1,000 to 1,500, \$1.65, in each case plus a charge for current of 1.13 cents a k. w. h.; for 1,500 k. w. h. or over, \$1.60 plus a charge for current of 1.13 cents a k. w. h. Yearly contract rate for customers signing a contract with demand of 10 h. p. or over monthly. Service charge of \$1.80 a h. p. for 10 to 20 h. p. to \$1.50 a h. p. for 75 h. p. and over, with current charge of 1.9 cents to 1.4 cents a k. w. h.</p> <p>For heating and cooking: service charge of \$2 a month for 5 kilowatts of demand or less; from 5 to 7 k. w., \$3 a month; over 7 k. w., \$3 a month plus \$1 for each k. w. or fraction in excess of 7 k. w., plus a current charge of 1½ cents a k. w. h. for current used.</p> <p>For storage battery and irrigation: 5 cents net a k. w. h. for first 100 k. w. h. used a month; 3 cents a k. w. h. for next 200 k. w. h., and 2 cents a k. w. h. for excess over 300 k. w. h. used a month.</p>	10	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Southeastern Mass., .	<p>For light: 17 cents gross a k. w. h. for first 200 k. w. h. a year, 14 cents a k. w. h. for next 100 k. w. h., and 12 cents a k. w. h. for over 300 k. w. h., less a discount of $\frac{1}{2}$ cent a k. w. h. for payment in 15 days. Minimum charge, 75 cents a month. No wiring or lamp renewals.</p> <p>For power: 16$\frac{1}{2}$ cents net a k. w. h. for all power up to and including $\frac{1}{2}$ h. p. of maximum demand; 12 cents a k. w. h. for all above $\frac{1}{2}$ h. p. up to and including 5 h. p. maximum demand. On yearly contract of 6 h. p. or over, a monthly primary charge of 12 cents gross for first 50 hours' use of demand, and a secondary charge of 4 cents gross for all in excess of 50 hours' use, less discounts based on yearly maximum demand of from 20 to 60%, and a discount of 10% for payment by 15th of month. To all power charges should be added 20%. Minimum charge of \$1 a month a h. p. of maximum demand.</p> <p>For miscellaneous energy: 15 cents net a k. w. h. for first 10 k. w. h. a month, and 4 cents a k. w. h. for all over 10 k. w. h. a month.</p>	16 $\frac{1}{2}$	16 $\frac{1}{2}$
Southern Berkshire (Stockbridge).	<p>For light: 17 cents gross a k. w. h. less discount of 2$\frac{1}{2}$ cents for payment in 15 days. In Lenox, if more than 50 k. w. h. are used in any month, the rate is 17 cents gross, less 2 cents a k. w. h. for prompt payment. Minimum charge of \$9 a year. No wiring or free renewals.</p> <p>For power: 13 cents net a k. w. h. for first 50 k. w. h. a month, and prices ranging from this down to 3$\frac{1}{2}$ cents a k. w. h. for all over 2,000 k. w. h. a month, all rates with a surcharge of 20%. Rates to large power customers: 17 cents a k. w. h. for first 50 k. w. h.; 5.3 cents a k. w. h. on next 50; and prices ranging from this down to 2.9 cents a k. w. h. on third 2,000 k. w. h. a month. A discount of 10% for primary 2,200-volt service, customer purchasing transformer, and an additional 10% if guaranteed monthly consumption of 5,000 k. w. h. is made, and service purchased at 11,000 volts, customer purchasing required equipment. Minimum charge of \$1 a month a h. p.</p> <p>For heating and cooking: 17 cents gross a k. w. h., with discount of 2$\frac{1}{2}$ cents a k. w. h. for prompt payment on first 10 k. w. h. a month; 4 cents net a k. w. h. on next 90 k. w. h.; 3$\frac{1}{2}$ cents net on next 200 k. w. h. a month; and 3 cents a k. w. h. on balance. Minimum monthly charge of \$1.</p>	14.5	15.3
Spencer, .	<p>For light: 19 cents gross a k. w. h., with discount, if paid within 10 days, of 2 cents on first 100 k. w. h. a month. On all in excess of 100 k. w. h., 15 cents net a k. w. h. Minimum monthly charge of 75 cents. No wiring or free renewals.</p> <p>For power: 8 cents net a k. w. h. on first 50</p>	17	17

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Spencer — <i>Con.</i> . .	<p>k. w. h. a month of maximum demand, and 2½ cents net a k. w. h. on all in excess of this, with discounts on more than 8 k. w. h. varying from 5 to 50%, according to monthly consumption. Also 1% a year on contracts for not less than two nor more than five years. Minimum charge of \$1 a month a h. p. of connected load.</p> <p>For cooking and heating: 19 cents gross a k. w. h., with discount, if paid within 10 days, of 2 cents a k. w. h. on first 10 k. w. h. a month. On all in excess of 10 k. w. h., 3½ cents net a k. w. h. Minimum charge of \$2.50 a month.</p>		
Suburban (Revere), .	<p>For light: 12 cents gross a k. w. h., with a discount of 1 cent a k. w. h. if bill is paid in 15 days. Minimum monthly charge of 75 cents. Long hour burning rate: \$50 a k. w. of demand a year for first 10 k. w. of demand, and \$36 a k. w. for all in excess of this, plus charge for current varying from 7 cents for first 250 k. w. h. a month to 4½ cents a k. w. h. for all above 1,750 k. w. h., all less prompt payment discount of 1 cent a k. w. h. Minimum charge for this rate, ½ of the annual demand charge. Long hour burning rate for summer customers: 12 cents gross a k. w. h. less a discount of 1 cent a k. w. h. for payment within 10 days of date of bill, and a minimum charge of \$1 a month for each installation. The minimum charge for the season shall be \$5. By contract, from \$1 to \$6.50 a lamp a month, according to hours burned and size of lamps. Contract rates to customers using 10,000 k. w. h. or over for light and power; first 10,000 at 11 cents a k. w. h.; excess of 10,000 k. w. h. in 4 consecutive months at 6 cents a k. w. h. No free lamp renewals.</p> <p>For power: 6½ cents net a k. w. h. up to 186 k. w. h. down to 3 cents a k. w. h. for all over 3,730 k. w. h., and a service charge of \$1.50 a month a k. w. of demand. Special rates to certain large customers for both light and power given with lighting rates. For automobile charging: 12 cents a k. w. h. for current used from 4 to 9 p.m., and 8 cents a k. w. h. for that used from 9 p.m. to 4 p.m. of day following, both rates subject to discount of 1 cent a k. w. h. for prompt payment. Minimum charge of \$2 a month for each installation.</p> <p>For cooking and heating: 12 cents gross a k. w. h. for first 20 k. w. h., and 5 cents a k. w. h. for all over 20 k. w. h., less a discount of 1 cent a k. w. h. for payment within 15 days of date of bill. Minimum charge of \$2 a month for each installation.</p> <p>For refrigerating service: \$3.50 a month per k. w. of maximum connected capacity, for which 100 hours' use per k. w. connected is allowed; all current in excess of 100 hours, 3 cents net a k. w. h.</p>	11	11

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Tyngsboro, . . .	<p>For light: 16 cents gross a k. w. h., less discount of 1 cent a k. w. h. for payment by 10th of month in Tyngsborough and Dunstable, and in Shirley, 15 cents a k. w. h. less discount of 1 cent a k. w. h. for prompt payment. In Shirley, rates for stores and factories of 13 cents a k. w. h. for first 100 k. w. h. a month and 11 cents a k. w. h. for over 100 k. w. h. a month, with a discount of 1 cent a k. w. h. for prompt payment. Minimum charge of \$1 a month per k. w. of capacity. Minimum monthly charge of 75 cents. No wiring or lamp renewals.</p> <p>For power: 13 cents gross a k. w. h. for first 15 k. w. h., ranging from this down to 6 cents a k. w. h. for over 1,000 k. w. h. a month, less discount of 1 cent a k. w. h. for prompt payment of bill in Tyngsborough and Dunstable. Minimum monthly charge of \$1 a h. p. of connected load. In Shirley, 13 cents a k. w. h. on first 15 k. w. h., and ranging from this down to 3½ cents a k. w. h. on over 10,000 k. w. h. a month. Minimum charge of \$1 per k. w. of connected load per month.</p> <p>For cooking and heating: 15½ cents gross a k. w. h. for first 10 k. w. h. a month, and 4½ cents a k. w. h. for all over 10 k. w. h. a month, less discount of ½ cent a k. w. h. for prompt payment. In Shirley the rate for first 10 k. w. h. a month is 12½ cents a k. w. h. Minimum monthly charge of \$2.50.</p>	15 ¹	15
Union (Franklin), . . .	<p>For light: 15 cents gross a k. w. h., with discount of 1 cent for payment in 10 days. Yearly contract rate: \$4 a month for each k. w. of connected load, plus 7 cents a k. w. h. for current used. Ready-to-serve charge of \$9 a year. No wiring or free lamp renewals.</p> <p>For power: 10 cents net a k. w. h., prices ranging from 10 to 4 cents, according to monthly consumption, with minimum monthly charge of \$1 net a h. p. of connected capacity, \$2.25 a month a h. p. of quarterly maximum demand, plus 2½ cents a k. w. h., less discounts to 40%, based on maximum demand, and discount of 10% for payment in 10 days.</p> <p>For heating and other miscellaneous energy: 15 cents gross a k. w. h., with discount of 1 cent a k. w. h. on the first 10 k. w. h. a month for payment in 10 days, and 3 cents a k. w. h. for all exceeding 10 k. w. h. a month. A ready-to-serve charge of \$1 a month.</p>	14	14
United (Springfield), . . .	<p>For light: 10 cents net a k. w. h. for less than 150 k. w. h. a month of each 25-watt lamp or its equivalent, and 9 cents a k. w. h. where at least 150 k. w. h. a month are used. Hospital and charitable institutions using electricity every night, 7 cents a k. w. h. For customers using their capacity long hours the rates are 7 cents a k. w. h. Minimum charge of \$8 a year. No wiring. Mazda lamps at list prices.</p>	10	10

¹ 14 cents in Shirley.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
United (Springfield) — Con.	<p>For power: 5½ cents net a k. w. h. to 2½ cents net a k. w. h., according to installation and quantity used. If more than 50 k. w. h. per h. p. are used per month, the rate is 2½ cents a k. w. h. Minimum charge of \$15 a year a h. p. Customers whose motors actually in service exceed 100 h. p. may use electricity from power circuit for lighting by providing necessary transformers, etc., at the rate of 5 cents a k. w. h. Service for furnaces of arc type, 1½ cents a k. w. h.; of the resistance type, 1½ cents a k. w. h. Minimum charge of \$20 a k. w. per year.</p> <p>For miscellaneous energy: 6 cents net a k. w. h. For electric ranges wired in conduit on separate meter, 4½ cents a k. w. h.</p>		
Ware,	<p>For light: 16 cents gross, with discount of 1 cent a k. w. h. for less than 100 k. w. h. if paid on or before 10th of month, prices on more than 100 k. w. h. ranging from 14 to 9 cents a k. w. h., according to amount consumed, with discount of 10% for payment on or before 10th of month. Store and hotel rate: 13 cents gross a k. w. h. for first 50 k. w. h., and 9 cents a k. w. h. for all over 50, less discount of 10% for prompt payment. Minimum monthly charge of \$6.50. No wiring. No lamp renewals.</p> <p>For power: 8 cents gross a k. w. h. for first 50 hours' use of maximum demand, and 2½ cents a k. w. h. for all current consumed thereafter, less discount of 10% for payment in 10 days, on from 1 to 40 h. p. of demand and 5% on from 41 to 50 h. p. in retail power bills, and 10% on from 51 to 150 h. p., and 5% on 151 h. p. and over in wholesale power bills; and discounts from 30 to 40%, based on monthly maximum h. p. demand, all plus approximately ½ cent additional a k. w. h. to cover increased coal costs, and 20% additional to cover other increased costs of operation. Minimum monthly charge of \$1 a h. p. of maximum demand.</p> <p>For miscellaneous energy: 16 cents gross a k. w. h., with discount of 1 cent a k. w. h. for prompt payment, and 4 cents net a k. w. h. for all over 10 k. w. h. Ready-to-serve charge of \$1 a month.</p>	15	15
Webster,	<p>For light: 14 cents gross a k. w. h. to 9 cents a k. w. h. for 1,200 k. w. h. and over, with discount of 1 cent a k. w. h. for payment by the 10th of month. Minimum monthly charge of 75 cents. No wiring or free renewals.</p> <p>For power: 6½ cents gross a k. w. h. for first 150 k. w. h. to 2.1 cents a k. w. h. for 55,000 k. w. h. or over, with discount of 10% for payment on or before the 10th of month. An additional amount for fuel of .15 of a mill for each 10-cent increase in cost of coal above \$7 a ton. Minimum charge of \$1 a month for each connected h. p. or fraction thereof.</p> <p>For cooking and heating: 14 cents gross a</p>	13	10.8

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Webster — <i>Con.</i>	k. w. h. for first 18 k. w. h. a month, and 4 cents a k. w. h. for all in excess of 18 k. w. h. a month, less discount of 1 cent a k. w. h. for payment within 10 days. Minimum charge of \$12 a year per meter.		
Weymouth,	For light: 17 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid by 15th of month. Stores pay a charge of \$48 a k. w. of demand, plus 8 cents a k. w. h. for current used. Minimum charge of \$9 to yearly customers and \$9 a season to summer customers. No wiring or free lamp renewals. For power: 15 cents gross a k. w. h., less discount of $1\frac{1}{2}$ cents a k. w. h. for payment by 15th of month. Small single phase motors on lighting circuits: on bills up to \$5 a month, 15 cents a k. w. h.; from \$5 to \$10, 10 cents net a k. w. h.; over \$10, $7\frac{1}{2}$ cents net a k. w. h. Small motors for power only: on bills up to \$5 a month, 15 cents; bills from \$5 to \$10, $7\frac{1}{2}$ cents; bills over \$10, 5 cents. To large users of power: from 500 to 1,000 k. w. h., $3\frac{1}{2}$ cents a k. w. h.; 1,000 to 5,000 k. w. h., 3 cents; 5,000 k. w. h. and over, 2 cents a k. w. h. Gross primary charge of 10 cents a k. w. h. for first 37 hours' use of maximum demand, plus a secondary charge of $2\frac{1}{2}$ cents a k. w. h. for all current in addition, subject to discounts based on maximum h. p. of demand, from 10% on 11 to 20 k. w. h. to 35% on 51 and over; also an additional discount of 10% on demand of 11 h. p. or over. Above prices are subject to an increase of 40% of amount of bill for excess costs of labor, etc., and 10% for each \$1 increase in coal cost above \$4.80 a gross ton delivered. For cooking and heating: 15 cents net for first 10 k. w. h.; 3 cents a k. w. h. for all over 10 k. w. h. Minimum monthly charge of \$1.	16	16
Williamstown,	For light: 14 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 10 days. Minimum charge of \$9 a year. No wiring. Renewals free of charge. For power: $5\frac{1}{2}$ cents gross a k. w. h. on the first 2,000 k. w. h. a month, with discount of $\frac{1}{2}$ cent for payment in 10 days; next 6,000 k. w. h., 3 cents net a k. w. h.; next 22,000 k. w. h., $2\frac{1}{2}$ cents net a k. w. h.; and all over 30,000 k. w. h., $2\frac{1}{2}$ cents net a k. w. h. Coal charge of 1 mill for each 70-cent increase in cost of coal over \$6 a ton. Customers guarantee a consumption of \$12 a year a h. p. of connected load. Load factor discounts of from $2\frac{1}{2}$ to 10% according to k. w. h. consumption a month a h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years.	13	12
Winchendon,	For light: \$1.10 gross for first k. w. h. consumed in a month, less discount of 10 cents if paid by 10th of month; 16 cents a k. w. h. for next 9; 15 cents a k. w. h. for next 90; 13 cents a k. w. h. for next 100; and 10 cents	-1	15

¹ Maximum net price not comparable owing to method of charging.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Winchendon — <i>Con.</i>	<p>a k. w. h. for over 200 k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days. By contract: 60-watt lamp burning all night and every night, \$1 a month. Minimum monthly charge of 75 cents. Lamp renewals at a slight advance over cost.</p> <p>For power: 12.35 cents net to 3.60 cents net, according to monthly consumption. Discount of 10% to customers using primary 2,200-volt service and purchasing their transformers. Minimum monthly charge of \$1.50 a h. p.</p> <p>For electric ranges: 16 cents gross a k. w. h. for first 10 k. w. h., with discount of 1 cent a k. w. h. for prompt payment, and 3.5 cents net a k. w. h. for all over. Minimum charge, \$2 a month from April to September, inclusive, and \$1 a month remainder of year.</p>		
Worcester,	<p>For light: 9 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 15 days. Yearly lighting rate: from 9 cents a k. w. h. for first 900 k. w. h. of monthly consumption to 5.9 cents a k. w. h. for 5,000 k. w. h. or more a month, all subject to a prompt payment discount of 1 cent a k. w. h. To any customer who has signed an agreement for not less than 40 k. w. connected a price of \$45 per year a k. w. will be charged for first 40 k. w., \$30 a year for any part of next 40 k. w., \$24 a k. w. for all k. w. exceeding 80, all payable in equal monthly instalments, plus a charge of 2½ cents a k. w. h. for first 5,000 k. w. h. used a month, 2 cents a k. w. h. for next 5,000, and 1½ cents a k. w. h. for all exceeding 10,000 k. w. h. a month, all subject to a prompt payment discount of ½ cent a k. w. h. On this rate there is a fuel charge of 1½ mills a k. w. h. for each dollar or fraction thereof that cost of coal of a certain heating value exceeds \$4 a ton. Minimum charge for residences, stores, etc., \$9 a year; for factories, \$1 a month per k. w. capacity connected. Price in Leicester: 10½ cents gross a k. w. h., with discount of 1 cent if paid in 15 days; minimum charge \$9 a year. No wiring or free renewals of lamps.</p> <p>For power: 8 cents gross a k. w. h. for first 50 hours' use of maximum demand; 2½ cents gross for all in excess of first 50 hours' use, with discount of 10% on all bills paid within 15 days, and discounts ranging from 10 to 50%, based on yearly maximum k. w. demand. In Leicester the gross price on first 50 hours' use is 9 cents instead of 8 cents a k. w. h. Fuel charge of 1½ mills a k. w. h. for each dollar or fraction thereof that cost of coal of certain heating value exceeds \$4 a ton. Minimum charge for power for motors, \$1 a month a h. p. of maximum demand for first 9 h. p., ranging from this down to 50 cents a h. p. for 100 h. p. and over.</p> <p>For heating, cooking and automobile charging: 9 cents gross a k. w. h. for first</p>	8 ¹	7.5

¹ 9½ cents in Leicester.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1921.	1920.
Worcester — <i>Con.</i>	10 k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days; 4 cents a k. w. h. for all in excess of 10 k. w. h. a month, less discount of 1 cent a k. w. h. In Leicester: 10½ cents gross a k. w. h. on first 10 k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days; 4 cents a k. w. h. for all in excess of 10 k. w. h. a month. Minimum charge of \$12 a year per meter.		
Worcester Suburban, .	<p>For light: 15 cents gross a k. w. h. for first 520 hours' use of customers' demand, with discount of 1½ cents a k. w. h. for payment in 10 days, and 13 cents net a k. w. h. for all additional current consumed. For store lighting and church lighting, 15 cents a k. w. h. with 10% discount. Ready-to-serve charge of \$9 a year, payable monthly. Special rate to customers using over 50 k. w. h. a month of 15 cents a k. w. h., less discount of 1½ cents a k. w. h. on first 50 k. w. h. and 8 cents a k. w. h. on more than 50 k. w. h. Guarantee charge of \$7.50 a month. Sign lighting: 4 c. p. 5-watt lamp, from not earlier than 6 p.m. to 10 p.m. each night, 75 cents a year. Renewal of carbon lamps free; tungstens at slightly more than cost. Annual lighting rate of 10 cents a k. w. h., with annual payment of \$28 per k. w. of demand, customer agreeing to use not less than 400 k. w. h. a year per k. w. of demand. Minimum monthly charge under this rate is the amount of the 17-cent charge.</p> <p>For power: 8.25 cents net to 2.7 cents, according to monthly consumption, with discount, if paid in 15 days, of 5% on bills of \$10 or over and 10% on bills of \$100 or over. Minimum charge of \$1.50 a h. p. a month. Where electricity is needed for lighting in connection with power a lamp load amounting to not more than 15% of the motor h. p. will be allowed, the current for which will be sold at power rates.</p> <p>For cooking, heating and miscellaneous uses: 15 cents gross a k. w. h. for first 10 k. w. h. a month, less discount of 1½ cents a k. w. h. for payment in 10 days, and 4 cents on all over 10 k. w. h. Minimum monthly charge of \$2.</p>	13.5	13.5

Prices, Street Lights.

The following table shows the number of *public* street electric lamps of each wattage in use June 30, 1921, and the price paid, also the average number in use during the year ending on that date, with the average number of hours per night, and nights per month, that they were run:—

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Abington and Rockland,	{ 351 8 1 17 373 11 1 74½ 2 100 1½ 1 1 5 29 379 14 72 4 8 191 37 2 }	{ 48 72 75 155 48 165 200 40 100 40 60 40 60 60 35 }	{ 358 380 75 2½ 6 28 401 181 }	{ 6.6 9.0 5.5 5.5 5.5 5.5 5.5 9.0 }	{ 30.4 29.5 28.7 28.7 28.7 28.7 28.7 29.5 }	{ \$14.85 per year. \$18.68 per year. \$34.65 per year. }
						{ \$18 per year. \$61.20 per year. \$61.20 per year. \$16 per year. \$22 per year. \$16 per year. \$16 per year. \$19 per year. \$16 per year. \$14 per year. \$22 per year. \$90 per year. \$69 per year. \$20 per year. \$20 per year. \$68 per year. }
	{ 143 94 35 }	{ 35 310 35 }	{ 141 94 35 }	{ 10.9 10.9 }	{ 30.4 30.4 }	{ \$18 per year, less 3% discount. \$78 per year, less 3% discount. \$17.10 per year, less 5% discount. }
						{ \$18 per year, less 3% discount. \$78 per year, less 3% discount. \$17.10 per year, less 5% discount. }

Agawam,	512	40	501	6.3	30.4	\$15 per year.
American Woolen Company, { Acton,	{ 128	46 $\frac{3}{4}$	{ 207	6.1	30.4	\$16 per year.
Company, { Maynard,	{ 79	60	269	9.4	30.4	\$19 per year.
American Woolen Company, { South Royalston,	{ 18	40	18	-	30.5	{ \$5 per year, from dark to midnight.
	{ 1	40	1			{ \$10 per year, all night.
	422	50	422			{ \$15.80 per year.
	2	155	2	6.2	25.9	{ \$47 per year.
	19	300	19			{ \$68.88 per year.
Amesbury, { Amesbury,	{ 11	375	11	10.8	30.4	{ \$104.25 per year, magnetite.
	24	375	24	4.8	30.4	{ \$72.82 per year, magnetite.
	20	50	20			{ \$20.55 per year.
	13	155	13	10.9	30.4	{ \$71.70 per year.
	4	400	4			{ \$93.37 per year.
	160	50	160			{ \$16.39 per year.
	2	300	2	6.3	30.4	{ \$65 per year.
						{ \$17.50 per year.
Amherst, { Amherst,	{ 385	49.2	414	6.7	30.4	{ \$17 per year.
	5	100				{ 18 at \$52.50 and 10 at \$50.50 per year.
	28	155				
Amherst, { Hadley,	{ 128	49.2	121	10.7	30.4	{ \$23 per year.
	226	49.2	227	6.0	30.4	{ \$19 per year.
	1	155				{ \$45 per year.
	22	49.2	22	10.8	30.4	{ \$25 per year.
	51	49.2	51	6.0	30.4	{ \$20 per year.
						{ \$18 per year.
Athol, { Athol,	{ 320	50	428	10.6	30.4	{ \$21 per year.
	105	75				{ \$190 per year.
	6	1,000				{ Operated at option of town, service metered.
Athol, { Erving,	{ 316	25	316	-	-	{ \$18 per year.
	32	50	32	10.6	30.4	{ \$18 per year.
	218	50	277	10.6	30.4	{ \$21 per year.
	79	75				{ \$18 per year.
	4	50	4	10.6	30.4	
Wendell,						

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Attleboro,	{ 1,003 100 46 13 20 5 }	{ 50 100 200 500 40 500 }	{ 1,117 13 20 5 }	{ 7.1 11.2 4.2 }	{ 30.4 30.4 30.4 }	{ \$16 per year. \$23 per year. \$30 per year. \$70 per year. \$20 per year under railroad arches, every and all night. \$36 per year from 1.30 A.M. to daylight.
Ayer,	{ 174 11 6 6 }	{ 35 72 163 50 }	{ 191 6 }	{ 10.8 11.9 }	{ 30.4 }	{ \$18.35 per year. \$24.50 per year. \$40.80 per year. \$16.50 per year.
Beverly,	{ 944 5 35 131 116 123 }	{ 50 75 100 200 535 }	{ 1,073 238 }	{ 10.7 }	{ 30.4 }	{ \$19.92 per year from overhead lines; \$21.50 from conduits. \$32.52 per year. \$40.40 per year from overhead lines, \$43.40 with outer globes; \$41.97 from conduits. \$68.75 per year from overhead lines, \$71.75 with outer globes; \$70.32 from conduits. \$95 per year from overhead lines; \$96.75 from conduits, magnetite. \$72.95 to midnight; \$102.35 all night, luminous arcs from conduits.
Beverly,	{ 271 18 62 184 }	{ 50 200 50 50 }	{ 283 62 184 }	{ 6.2 5.4 6.2 }	{ 30.4 30.4 30.3 }	{ \$18.50 per year. \$65 per year. \$23 per year. \$18.50 per year.
Hamilton,	{ 104 9 72 5 }	{ 40 320 40 320 }	{ 104 9 72 5 }	{ 10.7 10.7 }	{ 30.4 30.4 }	{ \$22.50 per year. \$100 per year. \$25 per year. \$100 per year.
Blackstone,	{ 104 9 72 5 }	{ 40 320 40 320 }	{ 104 9 72 5 }	{ 10.7 10.7 }	{ 30.4 30.4 }	{ \$22.50 per year. \$100 per year. \$25 per year. \$100 per year.
Blackstone,	{ 104 9 72 5 }	{ 40 320 40 320 }	{ 104 9 72 5 }	{ 10.7 10.7 }	{ 30.4 30.4 }	{ \$22.50 per year. \$100 per year. \$25 per year. \$100 per year.

[illegible]

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Central Mass. — <i>Con.</i>	{ East Longmeadow, Ludlow, . . . Monson, . . . Palmer, . . . Warren, . . . Wilbraham, . . .	{ 223 3 52 154 336 93 224 3 109	{ 25 480 25 25 25 47 25 47 25	{ 205 205 52 154 416 225 109	{ 8.6 9.9 5.1 10.2 6.5 6.5	{ \$20.80 per year. \$103 per year. \$23 per year. \$17 per year. \$21.85 per year. \$18.40 per year. \$14.10 per year. \$19 per year.
	Charlemont, . . .	44	{ 40 50 75	44	9.2	{ \$15 per year. \$17.25 per year. \$23.75 per year.
	Charlestown, . . .	{ 5 1 297	{ 40 60 550	2 294	10.7	{ \$8.40 per year; \$0.0018 per hour running cost. \$21.12 per year. \$36 per year; \$0.0137 per hour running cost.
	Chester, . . .	{ 11 33 154	{ 25 40 40	44 138	5.0	{ \$25 per year. \$40 per year. \$17.40 per year.
	Citizens' (Nantucket), . . .	{ 27 3	{ 200 600	30	6.2	{ \$81 per year.
	Clinton, { Clinton, Lancaster, . . .	{ 581 24 38 5 242	{ 35 60 72 170 47	645 204	{ 10.4 10.4	{ \$16.88 per year. \$19.49 per year. \$21.60 per year. \$35 per year. \$17.55 per year.
Easthampton, Southampton,	{ Easthampton, Southampton, . . .	{ 46 394 22	{ 48 48 48	46 376 22	{ 4.0 10.6 10.6	{ \$50 a month for 46 lamps, ornamental. \$23 per year. \$23 per year.

City	460	60	563	6.6	30.4	Ten-year con- tract. ²
Arlington,	21	80	563	6.6	30.4	<div>\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.</div> <div>\$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.</div> <div>\$14 per year, fixed cost; running cost, $\frac{7}{10}$ cent per lamp hour.</div> <div>\$36 per year, fixed cost; running cost, $1\frac{1}{2}$ cents per lamp hour.</div>
Ashland, .	108	60	114	6.4	30.4	<div>\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.</div> <div>\$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.</div>
Bedford, .	6	40	201	5.6	27.4	<div>\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.</div>
Bellingham,	35	60	36	5.1	26.9	<div>\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.</div>
Boston, .	1,898	40	4,663	10.5	30.4	<div>\$10.80 per year, fixed cost; running cost, $\frac{1}{100}$ cent per lamp hour.</div> <div>\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.</div> <div>\$12 per year, fixed cost; running cost, $\frac{2}{10}$ cent per lamp hour.</div> <div>\$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.</div> <div>\$18 per year, fixed cost; running cost, $\frac{4}{10}$ cent per lamp hour.</div> <div>\$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.</div> <div>\$25 per year, fixed cost; running cost, 1 cent per lamp hour.</div> <div>\$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp.</div> <div>\$36 per year, fixed cost; running cost, $1\frac{7}{10}$ cents per lamp hour.</div> <div>\$36 per year, fixed cost; running cost, $1\frac{6}{10}$ cents per lamp hour.</div>

† All Edison incandescent lamps given in candle power.

2 When agreements are made for a longer period than one year, a discount of 1 per cent per year from the prices stated is allowed for each year up to 10.

3 Magnetite series.

4 Magnetite multiple.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Brookline,	124	60	124			\$12 per year, fixed cost; running cost, $\frac{2}{10}$ cent per lamp hour.
	4	80		10.5	30.4	\$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.
	386	500 ²	380			\$36 per year, fixed cost; running cost, $1\frac{37}{100}$ cents per lamp hour.
Burlington,	8	40	42	4.4	23.7	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	34	60				{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	442	60				{ \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.
Canton,	23	80	468	10.2	30.4	{ \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.
	9	125				{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	39	60	39	5.6	27.4	{ \$36 per year, fixed cost; running cost, $1\frac{15}{100}$ cents per lamp hour.
Carlisle,	62	600	60			{ \$36 per year, magnetite series arcs, fixed cost; running cost, $1\frac{37}{100}$ cents per lamp hour.
	160	500	155	10.5	30.4	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	601	60				{ \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.
Chelsea,	1	80				{ \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.
	25	125	658	8.4	30.1	{ \$25 per year, fixed cost; running cost, 1 cent per lamp hour.
	5	250				{ \$36 per year, fixed cost; running cost, $1\frac{5}{100}$ cents per lamp hour.
Dedham,	31	600	15	- ³	- ³	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	15	40				
Dover,						

Framingham,	{ 3 804 1 2 3	{ 40 60 60 80 125	820	6.0	30.4	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour. \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour. \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.
Holliston,	{ 144 19 4	{ 60 80 600	164	4.9	26.9	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. cost, $\frac{1}{10}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour. \$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. Ten-year contract. ⁴
Hopkinton,	{ 183 598 17 4 55	{ 60 60 80 100 125	183	5.0	27.7	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. Ten-year contract. ⁴ \$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$14 per year, fixed cost; running cost, $\frac{4}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour. \$25 per year, fixed cost; running cost, 1 cent per lamp hour.
Lexington,	{ 3 124	{ 250 60	665	5.6	27.4	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$14 per year, fixed cost; running cost, $\frac{4}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour. \$25 per year, fixed cost; running cost, 1 cent per lamp hour.
Lincoln,	{ 2 201 307	{ 40 60 60	124	4.4	26.0	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. Ten-year contract. ⁴ \$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.
Medfield,	{ 62	{ 60	62	4.9	27.7	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$14 per year, fixed cost; running cost, $\frac{4}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour. \$25 per year, fixed cost; running cost, 1 cent per lamp hour.
Medway,	{ 62	{ 60	62	4.9	27.7	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$14 per year, fixed cost; running cost, $\frac{4}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour. \$25 per year, fixed cost; running cost, 1 cent per lamp hour.
Millis,	{ 62	{ 60	62	4.9	27.7	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$14 per year, fixed cost; running cost, $\frac{4}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour. \$25 per year, fixed cost; running cost, 1 cent per lamp hour.

¹ All Edison incandescent lamps given in candle power.² Magnetite series.³ These lamps are under control of town authorities.⁴ When agreements are made for a longer period than one year, a discount of 1 per cent per year from the prices stated is allowed for each year up to 10.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Milton, .	907	60	916	10.3	30.4	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	1	60				\$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.
	13	600				\$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.
	4 574 5 65 29	40 60 60 80 125				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$12 per year, fixed cost, running cost, $\frac{3}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.
Natick, .	3	250	672	7.2	30.4	\$25 per year, fixed cost; running cost, 1 cent per lamp hour.
	1	500				\$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.
	657	32 40 40				For 1,600 hours burning, 400 lamps at \$15 each; excess over 400 lamps, \$13 each; additional hours at $\frac{1}{10}$ cent per hour. Each arc lamp same price as 5 incandescents. Twenty-year contract giving 20 per cent discount from prices stated.
	1,728	40				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
Needham, .	41	40	681	5.0	27.2	\$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.
	40	80				\$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.
	31	60				\$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.
	3	60				\$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.
Newton, .	2	100	2,025	10.3	30.4	\$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.
	24	125				\$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.

Edison (Boston) — <i>Con.</i> ¹	165	100							
	16	200							\$18 per year, fixed cost; running cost, $\frac{4}{10}$ cent per lamp hour.
	10	250							\$25 per year, fixed cost; running cost, 1 cent per lamp hour.
	10	600							\$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.
	227	500 ³	227						\$36 per year, fixed cost; running cost, $1\frac{3}{10}$ cents per lamp hour.
Norfolk, .	227	60	227	4.9	26.9				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	337	60							\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
Sharon, .	5	100	338	5.2	27.5				\$14 per year, fixed cost; running cost, $\frac{4}{10}$ cent per lamp hour.
Sherborn, .	78	60	73	7.2	30.4				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	944	60							\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	114	125	1,426						\$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.
Somerville, .	376	600		10.4	30.4				\$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.
	134	500	133						\$36 per year, magnetite arcs, fixed cost; running cost, $1\frac{3}{10}$ cents per lamp hour.
	5	40							\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	306	60							\$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.
	10	80							\$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.
Stoneham, .	17	125	353	6.4	30.4				Ten-year contract. ²
	15	600							\$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.
Sudbury, .	174	60	174	5.0	26.2				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten year contract. ³

¹ All Edison incandescent lamps given in candle power.² When agreements are made for a longer period than one year, a discount of 1 per cent per year from the prices stated is allowed for each year up to 10.³ Magnetite series.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Walpole, .	520	60				{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	11	80		10.4	30.4	{ \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.
	1	100	541			{ \$14 per year, fixed cost; running cost, $\frac{4}{10}$ cent per lamp hour.
	14	250				{ \$25 per year, fixed cost; running cost, 1 cent per lamp hour.
	730	60				{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
Waltham, .	7	80				{ \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.
	97	125	979	10.3	30.4	{ \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.
	151	600				{ \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.
	2	40				{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	748	60				{ \$14 per year, fixed cost; running cost, $\frac{4}{10}$ cent per lamp hour.
Watertown, .	21	100		6.9	30.4	{ \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.
	24	125	851			{ \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.
	68	600				{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
Wayland, .	249	60	245	5.3	27.2	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	454	60				{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	2	80				{ \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.
Weston, .	7	100	465	6.3	30.4	{ \$14 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.
	2	100				{ \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.
						{ \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.

Edison (Boston)
— Con.¹Ten-year contract.²

Westwood,	253	60	250	5.5	28.1	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	386	60				(\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	223	80				\$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.
Winchester,	12	100				\$14 per year, fixed cost; running cost, $\frac{4}{10}$ cent per lamp hour.
	12	100 } 125 }	672	6.5	30.4	\$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.
	25	250 }				\$25 per year, fixed cost; running cost, 1 cent per lamp hour.
	2	250 }				\$30 per year, fixed cost; running cost, $1\frac{2}{10}$ cents per lamp hour.
	9	250				\$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.
	10	600				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
Woburn, .	628	60				\$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.
	1	100 }	732	6.2	30.4	\$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.
	3	125 }				
	104	600 }				
Avon, .	110	46.9	110	5.3	30.4	\$15.67 per year.
Bridgewater,	229	46.9	240	10.6	30.4	\$18 per year.
	13	155 }				\$40 per year.
East Bridgewater,	217	46.9	210	10.6	30.4	\$18 per year.
West Bridgewater,	49	46.9	48	10.7	30.4	\$18 per year.
	1,891	46.9				\$18 per year.
	23	155 }	2,351	10.7	30.4	\$40 per year.
Brockton, .	84	229.5 }				\$50 per year.
	183	310 }				\$65 per year.
	137	518 }				\$70 per year to 1 A.M.; \$90 per year all night.
Hanson,	15	60	13	10.7	30.4	\$16 per year.

¹ All Edison incandescent lamps given in candle power.

² When agreements are made for a longer period than one year, a discount of 1 per cent per year from the prices stated is allowed for each year up to 10.

COMPANY.		Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Edison (Brookton) — Con.	North Easton,	186	46.9	187	10.7	30.4	{ \$18 per year.
	Pembroke,	1	229.5				{ \$50 per year.
	Pembroke,	8	60	9	10.7	30.4	{ \$16 per year.
	Stoughton,	425	46.9	450	6.4	30.4	{ \$22 per year.
	Stoughton,	35	155				{ \$15.66 per year.
Fall River,	Unionville,	43	46.9	43	10.7	30.4	{ \$32.75 per year.
	Whitman,	420	46.9	412	6.4	30.4	{ \$18 per year.
	Fall River,	74	625	74	5.3	30.4	{ \$15.65 per year.
	Fall River,	329	50	324			{ 24 cents per night until midnight.
	Fall River,	1,184	375	1,164	10.9	30.4	{ \$20 per year.
Fitchburg,	Somerset,	22	625	22	10.9	30.4	{ 22 cents per night, all night.
	Swansea,	379	50	365	10.9	30.4	{ 30 cents per night, all night.
	Fitchburg,	300	70.8	300	5.1	30.4	{ \$20 per year.
	Fitchburg,	982	46.8	1,386	11.2	30.4	{ \$43.716 for 291 244-watt lamps, 883 46.8-watt lamps and 100 70.8-watt lamps; additional lamps, 244-watt, \$72 each; 46.8-watt, \$20 each; 70.8-watt, \$60 each.
	Ashby,	41	50	41	5.1	30.4	{ \$18 per year.
Franklin,	Lunenburg,	18	50	70	5.1	30.4	{ \$18 per year.
	Townsend,	54	75	86	5.1	30.4	{ \$20 per year.
	Gill,	14	75	14	11.3	30.4	{ \$16.25 per year.
	Lake Pleasant,	16	60	13	11.3	30.4	{ \$24 per year.
	Millers Falls,	105	40	110	11.3	30.4	{ \$23.07 per year.
Franklin,	Montague,	5	75	36	11.3	30.4	{ \$12.60 per year.
	Turners Falls,	36	40	156	11.3	30.4	{ \$24 per year.
	Turners Falls,	6	40	156	11.3	30.4	{ \$16.50 per year.
	Turners Falls,	143	75	156	11.3	30.4	{ \$16.66 per year.
	Turners Falls,	10	250	78	11.3	30.4	{ \$23 per year.
Franklin,	Turners Falls,	78	400	78	11.3	30.4	{ \$48 per year.
	Turners Falls,	78	400	78	11.3	30.4	{ \$78 per year.

Gardner,	Barre, . . .	167	49	157	11.2	30.4	\$21 per year.
	Gardner, . .	674	49	782	10.9	30.4	\$18.75 per year.
	Hubbardston,	115	71.6				
	Petersham, .	50	49	50	5.6	30.4	\$20 per year.
	Rutland, . .	61	49	61	6.1	30.4	\$25 per year.
Gloucester,	Westminster,	46	49	44	5.4	30.4	\$20 per year.
		59	49	56	5.4	30.4	\$20 per year.
	Essex, . . .	136	40	133	5.7	27.7	\$14.75 per year.
		1,198	40	1,057	6.5	27.7	{ \$15.28 per year. \$54 per year until 2 A.M., and \$64 per year all night.
	Gloucester, .	34	300	34	10.9	30.4	{ \$64 per year until 12 o'clock, and \$74 per year all night.
Greenfield,	Rockport, . .	31	300	31	5.3	30.0	{ \$67.50 per year until 2 A.M., and \$77.88 per year all night.
		72	300	72	9.2	30.0	
		324	40	284	6.3	27.5	\$13.75 per year.
	Ashfield, . .	8	188				
	Barnardston,	51	75	51	11.2	30.4	\$25 per year.
Greenfield,	Buckland, . .	36	31.4	40	11.0	30.4	{ \$25 per year. \$50 per year.
	Colrain, . . .	4	155				
	Conway, . . .	88	31.4	90	11.0	30.4	{ \$25 per year. \$50 per year.
		2	155	41	11.0	30.4	{ \$25 per year. \$24 per year.
	Deerfield, . .	52	31.4	52	11.0	30.4	{ \$25 per year. \$50 per year.
Greenfield,		126	46.8	127	11.0	30.4	{ \$24 per year. \$24 per year.
		1	155				
		321	71	314			{ \$25 per year. \$50 per year.
	Greenfield, . .	7	480		11.0	30.4	{ \$78 per year. \$78 per year.
		44	310	119			{ \$15.90 per year. \$25 per year.
Shelburne, . .	Northfield, . .	74	388	143	11.0	30.4	{ \$25 per year. \$50 per year.
		143	31.4				
		66	31.4	77	11.0	30.4	
		6	40				
		5	155				

COMPANY.		Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Harvard,	.	83	31	83	6.5	30.4	\$16.50 per year.
Haverhill,	.	53	530	53	5.1	30.4	\$90 per year.
	.	468	46.8	464			{ \$18.72 per year.
	.	176	330	175	10.8	30.4	{ \$86.40 per year.
Huntington,	.	22	530	22			{ \$122.50 per year.
	.	48	40				{ \$20 per year.
	.	1	100	50	8.4	30.4	{ \$25 per year.
{ Andover,	.	1	500				{ \$74 per year.
	.	297	50	302	6.7	29.7	{ \$17.50 per year.
	.	12	250	27			{ \$49.50 per year.
Boxford,	.	24	480				{ \$78 per year.
	.	23	60	23	6.8	29.9	{ \$20 per year.
	.	671	60	597			{ \$22 per year.
Lawrence,	.	29	100		11.1	30.5	{ \$29 per year.
	.	237	310	603			{ \$95.50 per year.
	.	353	480				{ \$106 per year.
Methuen,	.	18	500				{ \$18.50 per year.
	.	502	50	485	6.8	29.2	{ \$78 per year.
	.	1	480	350	6.8	29.3	{ \$18.50 per year.
North Andover,	.	353	50				{ \$18 per year.
	.	171	60	182	5.4	29.5	{ \$25 per year.
	.	7	100				{ \$57.50 per year.
Lee,	.	6	250				{ \$18 per year.
	.	11	60	10	9.4	30.4	{ \$20 per year.
	.	40	60	39	5.4	29.2	{ \$18 per year.
South Lee,	.	40	60	39	5.2	29.8	{ \$18 per year.
	.	40	60				

Leominster,	{ 859 95 56 5 }	{ 35 47 60 72 }	842	{ 6.1 11.4 }	30.4	{ \$14 per year. \$19 per year. \$21 per year. \$24 per year.
{ Billerica, Chelmsford, Draut,	{ 309 46 455 1 }	{ 46 46 500 46 }	{ 292 441 1 195 }	{ 6.4 6.4 4.6 6.4 4.9 }	{ 30.4 30.4 15.5 30.4 }	{ \$18 per year. \$18 per year. \$98 per year. \$18 per year. (\$90 per year.
Lowell, { Lowell,	{ 625 664 50 }	{ 65 500 528 }	{ 615 667 50 }	{ 10.8 6.6 6.4 }	30.4	{ \$21 per year. \$80 per year. \$112.50 per year.
{ Tewksbury, Westford,	{ 195 210 }	{ 46 46 }	{ 77 210 }	{ 6.6 6.4 }	{ 30.4 30.4 }	{ \$20 per year. \$18 per year.
Ludlow,	238	40	226	10.5	30.4	\$23 per year.
{ Lynn,	{ 9 116 1,711 }	{ 300 495 45 }	{ 125 1,696 }	{ 5.2 10.8 }	30.4	{ \$20 per year, service charge; plus 1.9 cents per lamp hour, current charge. \$8.50 per year, service charge; plus $\frac{1}{10}$ cent per lamp hour, current charge; additional (coal clause), a charge or credit of .0063 cent per lamp hour for every \$1 increase or decrease on \$8.50 per gross ton of coal.
{ Lynn,	{ 342 38 }	{ 300 495 }	{ 378 59 }	{ 10.6 10.8 }	30.4	{ \$30 per year, service charge; plus 1.53 cents per lamp hour, current charge; additional (coal clause), a charge or credit of .041 cent per lamp hour for every \$1 increase or decrease on \$8.50 per gross ton of coal. \$24.06 per year; additional (coal clause), a charge or credit of 2 cents per lamp per month for every \$1 in- crease or decrease on \$8.50 per gross ton of coal.
Nahant,	65	300	65	10.6	30.4	{ \$101.25 per year; additional (coal clause), a charge or credit of 13 cents per lamp per month for every \$1 increase or decrease on \$8.50 per gross ton of coal.
Saugus,	{ 504 22 }	{ 32 250 }	520	10.8	30.4	\$16 per year.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.	
Lynn — Con.	335	45	334	10.5	30.4	\$24.06 per year.	Additional (coal clause), a charge or credit of 2 cents per lamp per month for every \$1 increase or decrease on \$8.50 per gross ton of coal.
	91	300	88			\$101.25 per year.	Additional (coal clause), a charge or credit of 13 cents per lamp per month for every \$1 increase or decrease on \$8.50 per gross ton of coal.
	12	300	12	10.8			
Everett,	29	163	29	5.2	30.4	\$44.75 per year.	
	789	47	992	10.8		\$18 per year.	
	219½	163				\$61.18 per year.	
Malden,	29	400	29	5.1		\$80.75 per year.	
	1,259	47			30.4	\$18 per year.	
	60	163	1,431	10.8		\$61.18 per year.	
Malden,	125	260.8				\$75 per year.	
	24	400	24			\$110.50 per year.	
	17	163	17	5.2		\$43.80 per year.	
Medford,	888	47	877	7.0	30.4	\$15 per year.	
	208	163	207	10.8		\$60 per year.	
	24	400	21	5.2		\$80.75 per year.	
Melrose,	803	47	851		30.4	\$18 per year.	
	56	163		10.8		\$60 per year.	
	24	400	23			\$110.50 per year.	
Manchester,	244	60			30.4	\$36.30 per year.	
	35	100	281	10.7		\$45.70 per year.	
	5	250				\$79.50 per year.	

Berlin, . . .	39	50	38	6.3	30.4	\$16.25 per year.
Bolton, . . .	15	50	14	6.3	30.5	\$17.50 per year.
Marlborough, {	{	{	{	{	{	{
Northborough,	269	75	840	7.4	30.4	\$15 per year.
Southborough,	59	600				\$17 per year.
Westborough, .	194	50	192	6.3	30.4	\$110 per year.
	300	50	295	6.3	30.4	\$16 per year.
	213	50	271	6.8	30.4	\$15.75 per year.
	60	75				\$17.50 per year.
						\$20 per year.
Hopedale, . . .	220	35	226	10.8	30.4	\$18 per year.
Milford, {	{	{	{	{	{	{
Milford,	6	40				\$18 per year.
	692	35	844	10.8	30.4	\$19.75 per year.
	71	47				\$24 per year.
	87	72				
Mill River (Williamsburg), . . .	121	31	118	4.8	30.4	\$15 per year.
Acushnet, . . .	47	100	40	8.4	22.6	\$27 per year.
Dartmouth, . . .	174	60	159	7.0	22.6	6.66 cents per night.
	43	75	41	10.9	30.4	9.2 cents per night.
Fairhaven, . . .	269	50	271	6.7	30.4	4.66 cents per night.
	9	75				7.11 cents per night.
Fairhaven Bridge, . . .	1	250				13.26 cents per night.
Freetown, . . .	7	100	7	10.7	30.4	\$22 per year.
New Bedford, {	{	{	{	{	{	{
Mattapoisett,	60	60	55	4.1	30.3	9 cents per night in Assonet.
	79	60	71	5.7	30.4	7.9 cents per night in East Freetown.
	1,273	80				\$26.04 per year.
	202	175				\$22 per year.
	262	300	1,566			\$54 per year.
	53	400				\$54 per year.
	30	600		10.9	30.4	\$78 per year.
New Bedford, {	{	{	{	{	{	{
	274	375	463			\$100 per year.
	121	388				\$100 per year.
	9	465				\$108 per year.
						\$175 per year.
Newburyport, . . .	56	71	363	11.1	30.4	\$16,600 per year for 45 71-watt, 209 162-watt and 95 216-watt lamps; \$25 per year each additional 71 watts; \$55 per year each additional 162 watts; \$68.50 per year each additional 216 watts.
	212	162				
	95	216				

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
North Adams,	{ 114 213 63 }	{ 35 310 525 }	{ 101 241 }	10.9	30.4	{ \$18 per year, less 5%. \$78 per year, less 3%. \$154 per year, less 5%. }
Northampton,	{ 56 5 757 6 132 91 1 }	{ 162.36 245.52 34.98 162.36 34.98 162.36 245.52 }	{ 60 757 219 }	{ 5.1 6.4 10.4 }	30.4	{ \$27.24 per year. \$58 per year. \$15.50 per year. \$27.24 per year. \$17 per year. \$39.35 per year. \$68 per year. }
Pepperell,	222	50	222	6.1	30.4	\$20 per year.
{ Dalton, Hinsdale, Lanesborough, Pittsfield, }	{ 267 48 20 1,534 17 180 9 119 }	{ 50 50 50 50 75 300 500 500 }	{ 267 48 20 1,711 119 }	{ 10.3 5.9 5.9 10.3 11.4 11.4 11.4 11.4 }	{ 30.4 30.4 30.4 30.4 29.3 29.3 29.3 29.3 }	{ \$21 per year. \$20 per year. \$18 per year. \$15.50 per year. \$19.50 per year. \$65 per year. \$121.92 per year. \$125.92 per year. }
{ Duxbury, Kingston, Marshfield, Plymouth, Plymouth, Scituate, }	{ 76 63 107 15 477 17 4 138 }	{ 50 50 50 350 50 350 50 40 }	{ 74 57 99 15 468 17 4 136 }	{ 11.4 11.4 11.4 6.1 11.4 11.1 11.4 10.0 }	{ 29.3 29.3 29.3 30.4 29.3 30.4 29.3 30.4 }	{ \$20 per year. \$20 per year. \$20 per year. \$90 per year. \$20 per year. \$110 per year. \$20 per year. \$22 per year. }
Provincetown,	138	40	136	10.0	30.4	\$22 per year.
Quincy,	{ 1,549 259 }	{ 40 368 }	{ 1,526 241 }	10.7	30.4	{ \$18 per year. \$75 per year. }

Randolph and Holbrook,	Holbrook, . . .	{ 164	50	164	4.5	24.7	\$15 per year.
	Randolph, . . .	{ 1 271 17 }	{ 100 50 450 }	1 288	10.9 4.5	30.4 24.7	{ \$80 per year. \$15 per year. \$60 per year. }
Salem, . . .		{ 33	528	33	5.8		{ \$38,000 per year, every night and all night, except 30 luminous arcs which are extinguished at mid- night, based on: 50 528-watt luminous arc lamps; 849 46.8-watt incandescent lamps; 196 155-watt incandescent lamps; 104 250-watt incandescent lamps. All in excess at \$90 per year for arc lights to midnight; \$110 per year for arc lights all night; \$19 per year for incandescents all night, 46.8 watts; \$58.13 per year for incandescents all night, 155 watts; \$71.25 per year for incandescents all night, 250 watts; \$90 per year for incandescents all night, 320 watts. }
		{ 928 222 112 5 20 }	{ 46.8 155 250 320 528 }	1,267 20	10.8	30.4	
Seekonk, . . .	. . .	94	47.3	84	11.0	30.4	\$12 per year.
Southeastern Mass.,	Marion, . . .	{ 150	40	185	5.2	30.4	{ \$17.34 per year. \$26.50 per year for underground. }
	Rochester, . . .	{ 39	40	20	5.2	30.4	{ \$15 per year. \$15 per year. }
	Wareham, . . .	{ 356 15 }	{ 40 75 }	369	4.4	25.3	{ \$21 per year. \$15 per year. }
Southern Berk- shire,	Egremont, . . .	29	40	29	5.0	30.4	\$15 per year.
	Great Barrington, . . .	{ 296 6 1 }	{ 50 475 40 }	288 6 1	10.7 4.1 5.0	30.4 30.4 30.4	{ \$18.50 per year. \$70 per year. \$15 per year. }
	Lenox, . . .	190	40	190	10.1	30.4	{ \$18.75 per year overhead system. \$32 per year underground system. }
	New Marlborough, . . .	7	50	7	10.7	30.4	\$20 per year.
	Sheffield, . . .	51	40	51	5.0	30.4	\$15 per year.
	Southfield, . . .	8	40	8	5.0	30.4	\$15 per year.
	Stockbridge, . . .	220	40	219	5.5		{ \$15 per year overhead system. \$27 per year underground system. }
	West Stockbridge, . . .	57	40	57	5.5	30.4	
Spencer, . . .	. . .	{ 231 52 }	{ 47 60 }	279	5.7	30.4	{ 14 cents for first 108 k. w. h. consumed per year per fixture; 6 cents for all over 108 k. w. h. }

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Suburban,	{	46.86	{	10.5	30.4	{ \$18.72 per year.
	Revere, . . .	155.10		10.5	30.4	{ \$60 per year.
	Winthrop, . . .	367.62		10.5	30.4	{ \$18.72 per year.
Tyngsboro,	{	40	{	6.2	30.4	{ \$86.40 per year.
	Dunstable, . . .	50		6.1	30.4	{ \$21 per year.
	Shirley, . . .	155		6.2	30.4	{ \$20 per year.
{	{	40	{	6.9	30.4	{ \$37.50 per year.
	Tyngsborough, . . .	33		6.8	30.4	{ \$21 per year.
	Bellingham, . . .	28		6.9	30.4	{ \$16 per year.
Union (Franklin),	{	33	{	6.9	30.4	{ \$15.30 per year.
	Foxborough, . . .	47		6.9	30.4	{ \$16.43 per year.
	Franklin, . . .	47		6.9	30.4	{ \$18.84 per year.
Plainville,	{	33	{	6.9	30.4	{ \$303 at \$16.781 per year; 8 at \$15.083 per year.
	Wrentham, . . .	28		6.9	30.4	{ 3 light clusters, \$31.816 per year, per cluster.
	Agawam, . . .	33		5.1	30.4	{ 5 light clusters, \$49.47 per year, per cluster.
{	{	100	{	10.8	30.4	{ \$16.44 per year.
	Longmeadow, . . .	80		10.8	30.4	{ \$15.54 per year.
	Ludlow, . . .	400		10.8	30.4	{ \$15 per year overhead and \$20 per year underground.
United (Springfield),	{	75	{	10.8	30.4	{ \$15 per year overhead and \$20 per year underground.
	Springfield, . . .	100		10.8	30.4	{ \$15 per year overhead and \$20 per year underground.
	Springfield Bridges, . . .	200		10.8	30.4	{ \$70 per year, and \$75 per year with special ornamental poles.
West Springfield,	{	400	{	10.8	30.4	{ \$15 per year.
	Springfield, . . .	75		10.8	30.4	{ \$15 per year overhead and \$20 per year underground.
	West Springfield, . . .	100		10.8	30.4	{ \$70 per year, and \$75 per year with special ornamental poles.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Worcester, { Leicester, . . . Worcester, . . .	253	40	248	5.2	30.4	\$14.40 per year.
	330	525	324	6.3		\$76 per year.
	278	70	2,716			\$16.32 per year overhead; \$21 per year underground.
	2,507	85	1,200	11.0	30.4	\$17 per year overhead; \$21.70 per year underground.
Worcester Suburban, { Auburn, . . . Douglas, . . . Grafton, . . . South Grafton, Manchaug, . . . Mendon, . . . Millbury, . . . Rockdale, . . . Sutton Center, Upton, . . . Uxbridge, . . . Whitinsville, . . . Wilkinsonville, . . .	1,212	400	314			\$70 per year overhead; \$77 per year underground.
	318	525				\$90 per year.
	211	40	191	9.3	30.4	\$18.98 per year.
	125	40	125	5.5	28.3	\$16.10 per year.
	210	40	210	6.5	28.1	\$17.25 per year.
	104	40	104	5.8	25.8	\$17.25 per year.
	42	40	42	5.5	28.3	\$20.25 per year.
	46	40	43	5.2	30.4	\$17.83 per year.
	346	40	343	6.0	28.8	\$16 per year.
	6	100				\$28.50 per year.
	134	40	112	5.2	25.9	\$20.25 per year.
	6	75	56	6.0	28.8	\$23.25 per year.
	47	40	143	5.0	26.4	\$16 per year.
	143	40	256	10.5	30.4	\$13.50 per year.
	219	40				\$20 per year.
	37	75				\$22.50 per year.
	271	40	276	6.7	28.0	\$23.25 per year.
	6	75	58	5.8	25.8	\$26.75 per year.
	48	40				\$17.25 per year.

WATER COMPANIES.

The following table gives the names of the corporations under the supervision of the Department who were engaged on June 30, 1921, in distributing and selling water, with the names of the localities and populations supplied, and their outstanding capital stock and bonds:—

NAME.	Locality.	Population.	Capital Stock.	Bonds.
Amherst,	{ Amherst,	5,550	\$150,000	—
	{ West Pelham,	503		
Ashfield,	Ashfield,	869	15,600	—
Aspinwall,	Lenox, ¹	—	10,000	—
Auburn,	Auburn,	3,891	29,700	—
Barnstable,	{ Barnstable,	4,836	75,000	\$75,000
	{ Yarmouth,	1,229		
Berkshire,	{ Lee,	4,085	20,000	20,000
	{ Lenoxdale,	2,691		
Brant Rock,	Marshfield (Brant Rock,	1,379	5,000	—
Bridgewater,	Green Harbor). Bridgewater,	8,438	100,000	75,000
Cheshire,	Cheshire,	1,476	15,000	—
Cohasset,	Cohasset,	2,639	100,000	80,000
Cottage City,	Oak Bluffs,	1,047	100,000	90,000
Dedham,	Dedham,	10,792	200,000	113,000
East Mountain,	West Stockbridge,	1,058	4,000 ²	—
Edgartown,	Edgartown,	1,190	32,500	32,500
Fairhaven,	Fairhaven,	7,291	125,000	—
Grafton,	Grafton,	6,887	80,000	80,000
Granville Center,	Granville Center,	655	9,300	—
Groton,	Groton,	2,185	31,800	22,000
Hill,	Prospect Hill (Stockbridge),	1,764	— ³	—
Hingham,	{ Cohasset (in part),	2,639	440,000	120,000
	{ Hingham,	5,604		
	{ Hull,	1,771		
Holliston,	Holliston,	2,707	50,000	50,000
Housatonic,	Housatonic (Great Barrington). Humarock Beach (Scituate),	6,315	40,000	—
Humarock Beach,	{ Humarock Beach (Scituate),	2,534	10,000	—
	{ Ferry Hill (Marshfield),	1,379		

¹ Supplies Aspinwall Hotel only.² Unincorporated.³ No capital stock issued.

NAME.	Locality.	Popula- tion.	Capital Stock.	Bonds.
Lenox,	Lenox,	2,691	\$86,600	\$84,000
	North Stockbridge, . . .	1,764		
Ludlow Manufacturing, . . .	Ludlow,	7,470	29,000	-
Milford,	Hopedale,	2,777	200,000	200,000
	Milford,	13,471		
Millbury,	Millbury,	5,653	113,000	85,000
Monument Beach Water Works,	Bourne (Monument Beach),	2,530	- ¹	-
Mountain Spring,	Southampton,	814	1,500	-
Northfield,	Northfield (in part), . . .	1,775	6,300	-
Northfield Schools, ²	East Northfield,	-	- ³	-
Norton,	Norton,	2,374	75,000	75,000
Onset,	Point Independence (Ware- ham),	4,415	25,000	20,000
Oxford,	Oxford,	3,820	50,000	35,000
Riverside,	Gill (in part),	879	10,000	-
Salisbury, ⁴	Salisbury,	1,701	90,000	85,000
Scituate,	Scituate,	2,534	250,000	100,000
Sheffield,	Sheffield,	1,435	20,000	16,000
Southbridge,	Southbridge,	14,245	200,000	-
South Egremont,	South Egremont,	441	10,000	6,000
Stockbridge,	Stockbridge,	1,764	43,000	19,500
Sunderland,	Sunderland,	1,289	10,700	-
Wannacomet,	Nantucket,	2,797	60,000	35,000
Westford,	Westford,	3,170	40,000	35,000
Westhampton,	Westhampton,	305	1,500	-
Westwood,	Westwood (in part), . . .	1,358	- ¹	-
Williamstown,	Williamstown,	3,707	100,000	150,000

¹ Unincorporated.² Supplies Northfield Seminary and certain private customers in East Northfield.³ No capital stock issued.⁴ Also owns and operates a sewer system at Salisbury Beach.

In the pages following may be found tables of prices classified as between fixture and metered rates. In Appendix C the balance sheets, operating, profit and loss accounts may be found in detail, and in Appendix G certain statistics relative to physical conditions and operations are tabulated.

Prices.

A number of the water companies do not meter water consumed by their customers, but base their charges upon the character of the premises or fixtures supplied. The two following tables set forth the schedules in force on June 30, 1920, first, of those companies charging meter rates, and second, of those whose prices are based on other factors, so far as it is practicable to tabulate them in view of their number and variety:—

TABLE 1. — *Meter Rates.*

COMPANY.	Prices.	Minimum Yearly Charge.	Prompt Pay- ment Dis- counts (Per Cent).
Amherst,	Rates per quarter: first 3,600 cubic feet, 30 cents per 100 cubic feet; next 3,600 cubic feet, 17 cents per 100 cubic feet; next 6,000 cubic feet, 10 cents per 100 cubic feet; next 130,000 cubic feet, 8 cents per 100 cubic feet; next 130,000 cubic feet, 7 cents per 100 cubic feet; next 400,000 cubic feet, 5 cents per 100 cubic feet; all in excess, 4 cents per 100 cubic feet. Contract rates for building purposes: brick per thousand, 10 cents; stone work per cubic yard, 5 cents; concrete work per cubic yard, 5 cents; plastering per 100 yards, 20 cents.	\$8 00	—
Auburn,	First 25,000 gallons, 50 cents per 1,000 gallons; second 25,000 gallons, 45 cents; third 25,000 gallons, 42½ cents; fourth 25,000 gallons, 40 cents; fifth 25,000 gallons, 37½ cents; sixth 25,000 gallons, 35 cents; seventh 25,000 gallons, 32½ cents; in excess of 175,000 gallons, 30 cents.	—	—
Barnstable,	33½ cents per 100 cubic feet,	12 00	—
Bridgewater,	Rates per quarter: 18,000 cubic feet or less, per 100 cubic feet, 25 cents; between 18,000 and 38,000 cubic feet, per 100 cubic feet, 22½ cents; between 38,000 and 58,000 cubic feet, per 100 cubic feet, 20 cents; in excess of 58,000 cubic feet, per 100 cubic feet, 15 cents.	5 00 ¹	—
Cohasset,	Per 100 cubic feet, 35 cents,	—	—
Cottage City (Oak Bluffs),	Rates per quarter: first 5,000 cubic feet, 30 cents per 100 cubic feet; next 45,000 cubic feet, 25 cents per 100 cubic feet; excess above 50,000, 20 cents per 100 cubic feet. Meter rentals from 25 cents per quarter for ½ or ¾ inch meters to \$10 per quarter for 4-inch meters.	16 00	—
Dedham,	First 7,000 cubic feet, 33½ cents per 100 cubic feet; next 20,000 cubic feet, 29	8 00 ²	—

¹ Quarterly.² \$15 for full plumbed house.

TABLE 1. — *Meter Rates* — Continued.

COMPANY.	Prices.	Minimum Yearly Charge.	Prompt Pay- ment Dis- counts (Per Cent).
Dedham — <i>Con.</i> . . .	cents per 100 cubic feet; next 13,000 cubic feet, 23 cents per 100 cubic feet; next 27,000 cubic feet, 19 cents per 100 cubic feet; over 67,000 cubic feet, 12 cents per 100 cubic feet. Contract with the town of Dedham, \$8,500 net.		
East Mountain (West Stockbridge). . . .	50 cents per 1,000 gallons if over 15,000 gallons are used yearly.	—	—
Edgartown,	Rates per quarter: first 10,000 cubic feet, 25 cents per 100 cubic feet; all in excess, 20 cents per 100 cubic feet.	\$16 00	—
Fairhaven,	Rates per annum: 100,000 gallons or less, 27 cents per 1,000 gallons; 100,000 to 500,000 gallons, 22½ cents per 1,000 gallons; over 500,000 gallons, 18.8 cents per 1,000 gallons; over 1,500,000 gallons, 15 cents per 1,000 gallons. Hydrants, \$45 per year.	12 00	—
Grafton,	60 cents per 1,000 gallons,	—	—
Granville Center, . . .	Semiannual rates: 15,000 gallons or less, \$8; over 15,000 gallons, 25 cents per 1,000 gallons.	16 00	—
Groton,	First 2,000 cubic feet, 37½ cents per 100 cubic feet; second 2,000 cubic feet, 33½ cents per 100 cubic feet; third 2,000 cubic feet, 30 cents per 100 cubic feet; fourth 2,000 cubic feet (and over), 25 cents per 100 cubic feet, with discount of 10% on 50,000 feet or more a quarter. Hydrants, \$25 per year.	6 00	—
Hingham,	Monthly rates: first 2,000 cubic feet, 28 cents per 100 cubic feet; next 7,000 cubic feet, 23 cents per 100 cubic feet; next 15,000 cubic feet, 20 cents per 100 cubic feet; next 40,000 cubic feet, 18 cents per 100 cubic feet; over 64,000 cubic feet, 16 cents per 100 cubic feet. Meter rentals from \$2 per annum for ½-inch meters to \$8 for 2-inch meters. Pro rata for larger sizes.	9 50	—
Holliston,	Daily rates: less than 65 cubic feet a day, 30 cents per 100 cubic feet; from 65 to 130 cubic feet daily, 27 cents; from 130 to 390 cubic feet, 23 cents; all over 390 cubic feet, 21 cents.	30 00	—
Housatonic,	Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; all over 5,000 cubic feet, 5 cents per 100 cubic feet.	12 00	—
Lenox,	35 cents per 1,000 gallons,	15 00	—
Ludlow,	Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; all over 5,000 cubic feet, 5 cents per 100 cubic feet.	6 00	—
Milford,	Monthly rates: first 5,000 cubic feet, 40 cents per 100 cubic feet; all over 5,000 cubic feet, 15 cents per 100 cubic feet.	12 00	—
Millbury,	33,333 gallons per year, \$15; over 33,333 gallons per year, 45 cents per 1,000 gallons.	15 00	—

TABLE 1. — *Meter Rates* — Continued.

COMPANY.	Prices.	Minimum Yearly Charge.	Prompt Pay- ment Dis- counts (Per Cent).
Millbury— <i>Con.</i> . .	For large consumers using 2,000 gallons daily, 45 cents per 1,000 gallons; next 2,000 gallons daily, 40 cents per 1,000 gallons; next 2,000 gallons daily, 35 cents per 1,000 gallons; for next 2,000 gallons, 30 cents per 1,000 gallons; all over, 25 cents per 1,000 gallons.		
Northfield, . . .	30 cents per 100 cubic feet to 1,500 feet; second 1,500 feet, 25 cents; third 1,500 feet, 20 cents. For houses occupied by two families supplied through one meter, the same rates are applicable to 2,250 feet instead of 1,500 feet.	\$9 00 ¹	—
Northfield Schools, .	Semiannual rates: first 2,000 cubic feet, \$6; second 2,000 cubic feet, 25 cents per 100 cubic feet; third 2,000 cubic feet, 20 cents per 100 cubic feet; fourth 2,000 cubic feet, 15 cents per 100 cubic feet; all over 8,000 cubic feet, 10 cents per 100 cubic feet.	12 00	—
Norton, . . .	33½ cents per 100 cubic feet, . . .	15 00	—
Oxford, . . .	Semiannual rates: first 25,000 gallons, 30 cents per 1,000 gallons; next 25,000 gallons, 25 cents per 1,000 gallons; next 25,000 gallons, 22½ cents per 1,000 gallons; next 25,000 gallons, 20 cents per 1,000 gallons; next 25,000 gallons, 17½ cents per 1,000 gallons; next 25,000 gallons, 15 cents per 1,000 gallons; next 25,000 gallons, 12½ cents per 1,000 gallons; all in excess of 175,000 gallons, 10 cents per 1,000 gallons.	14 00	—
Salisbury, . . .	For large takers, 40 cents per 1,000 gallons. Water not sold by meter for private houses.	10 00	—
Sheffield, . . .	Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; for all over 5,000 cubic feet, 10 cents per 100 cubic feet.	—	—
Southbridge, . . .	Rates per quarter: first 5,000 cubic feet, 20 cents per 100 cubic feet; next 5,000 cubic feet, 15 cents per 100 cubic feet; next 5,000 cubic feet, 12 cents per 100 cubic feet; next 10,000 cubic feet, 9 cents per 100 cubic feet; over 25,000 cubic feet, 6 cents per 100 cubic feet. Public hydrants, \$35 per year; watering trough, \$50. Drinking fountain, \$6.	8 00	—
South Egremont, . .	Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; over 5,000 cubic feet, 10 cents per 100 cubic feet.	—	—
Stockbridge, . . .	¾-inch meter, one faucet, \$15 for 6,000 cubic feet or less, per year; ¾-inch meter, more than one faucet, \$18 for 6,000 cubic feet or less, per year; ¾-inch meter, \$21 for 6,000 cubic feet or less, per year; 1-inch meter, \$24 for 6,000 cubic feet or less, per year; 1½-inch meter, \$30 for 6,000 cubic feet or less, per year; 2-inch	15 00	—

¹ Minimum yearly charge for houses occupied by two families, \$13.50.

TABLE 1. — *Meter Rates* — Concluded.

COMPANY.	Prices.	Minimum Yearly Charge.	Prompt Pay- ment Dis- counts (Per Cent).
Stockbridge — <i>Con.</i>	meter, \$42 for 6,000 cubic feet or less, per year; in excess of 6,000 and less than 40,000 cubic feet, 30 cents per 100 cubic feet; in excess of 40,000 and less than 100,000 cubic feet, 25 cents per 100 cubic feet; in excess of 100,000 cubic feet, 15 cents per 100 cubic feet.		•
Wannacomet (Nan- tucket).	25 cents per 100 cubic feet, . . .	\$8 00	—
Westford, . . .	20 cents per 100 cubic feet, . . .	10 00	—
Westwood, . . .	35 cents per 100 cubic feet, . . .	20 00	—
Williamstown, . . .	Rates per quarter: first 4,000 cubic feet, 27 cents per 100 cubic feet; next 6,000 cubic feet, 20 cents per 100 cubic feet; next 40,000 cubic feet, 15 cents per 100 cubic feet; next 100,000 cubic feet, 8 cents per 100 cubic feet; all over 150,000 cubic feet, 6 cents per 100 cubic feet. For residential purposes consumer guarantees minimum quarterly consumption equivalent to \$2 for each dwelling, or \$1.50 for each tenement, and in addition thereto \$1 for each water-closet and 50 cents for each bathtub. For commercial purposes consumer guarantees a quarterly consumption based on size of meter installed: $\frac{1}{2}$ -inch meter and under, \$3 per quarter; $\frac{3}{4}$ -inch meter, \$6; 1-inch meter, \$12; and for each additional $\frac{1}{2}$ -inch in meter size, \$6 per quarter.	8 00	5 ¹

¹ Fine for overdue payment.

TABLE 2. — *Fixture and Other Similar Rates.*

COMPANY.	DWELLING HOUSES.												PRIVATE STABLES.				
	Minimum.	One Family.	FAUCETS.		WATER-CLOSETS.		BATHTUBS.		URINALS.		Laundry Tubs.	Hose.	Two or More Families Each.	HORSES.			
			First.	Each Additional.	First.	Each Additional.	First.	Each Additional.	First.	Each Additional.							
Ashfield, ¹	\$6 00	-	-	-	\$2 00	\$2 00	-	-	\$3 00	\$0 50	First.	Each Additional.	
Auburn, ²	21 00	-	-	-	-	-	-	-	-	12 00	4 00		
Barnstable, ³	\$12 00	-	\$12 00	\$3 00	5 00	3 00	5 00	3 00	\$3 00	5 00	2 00		
Berkshire (Lee), ⁴	7 50	7 50	-	-	2 50	2 00	2 50	2 00	-	2 00 to 5 00	4 00	2 50	
Brant Rock (Marshfield),	12 00 ^s	-	12 00	3 00	6 00	4 00	6 00	3 00	-	10 00	6 00	3 00	
Bridgewater,	-	10 00	2 00	2 00	6 00 ^s	3 00	6 00	3 00	-	-	6 00	3 00	
Cheshire, ⁷	7 00 ^s to 12 00	-	-	-	5 00	-	3 00	-	-	5 00	2 00	1 00	
Cohasset, ⁹	12 00	-	-	-	7 00	4 00	7 00	4 00	-	8 00	7 00	2 00	

¹ Rotary sprinklers, \$3; heating by steam or hot water, \$1.50; 16 hydrants for \$250.² All in excess of 24,000 gallons at meter rates; 10 h. p. boiler and under, \$12 for 24,000 gallons; building purposes, 70 cents per 1,000 gallons. Minimum charge, \$5.³ Dwelling house, occupied by two or more families, 1 faucet for all, each family, \$7.⁴ Drug stores, \$10; soda fountains, \$6.25 for six months; beer pumps, \$10; two or more families supplied by the same faucet, each family, 5; water-closets in blocks, when used in common, each room, \$1.25, but no closet less than \$5.⁵ For season; for garage, \$6. Cottage with kitchen sink, 1 set tub, 1 bath, 1 toilet, 1 lavatory, \$25.⁶ When used by more than one family, each family, \$4.⁷ Drug stores, \$10; private fountains, \$8 to \$12; private garden hydrants, \$5.⁸ Graded according to assessed value from \$800 and under \$2,000 and over.⁹ Lawn sprinklers, \$5; automobile, \$4; each additional automobile, \$3.

TABLE 2. — *Fixture and Other Similar Rates* — Continued.

COMPANY.	DWELLING HOUSES.											PRIVATE STABLES.			
	Minimum.	One Family.	FAUCETS.		WATER-CLOSETS.		BATHTUBS.		URINALS.		Laundry Tubs.	Hose.	Two or More Families Each.	HORSES.	
			First.	Each Additional.	First.	Each Additional.	First.	Each Additional.	First.	Each Additional.				First.	Each Additional.
Cottage City (Oak Bluffs), ¹	\$10 00	-	\$10 00	\$2 50	\$6 00	\$3 00	\$6 00	\$3 00	\$2 50	\$2 50	\$2 50	\$8 00	\$6 00	\$3 00	
East Mountain (West Stockbridge),	14 00	-	-	-	3 00	-	3 00	-	2 00	-	-	-	-	-	
Edgartown, ²	10 00	-	10 00	2 50	6 00	4 00	3 50	-	2 00	-	-	7 00	-	-	
Grafton, ³	10 00	-	10 00	2 50	6 50	4 00	6 50	4 00	-	-	-	7 50	10 00	3 00	
Hill (Stockbridge), ⁴	10 00	-	10 00	2 00	5 00	4 00	5 00	4 00	-	-	-	6 00	-	3 00	
Hingham,	9 50	\$9 50	-	-	5 00	2 50	5 00	2 50	3 00	3 00	-	6 00	-	3 00	
Holliston, ⁵	12 00	-	12 00	4 00	6 00	4 00	6 00	4 00	4 00	4 00	-	7 00	-	2 00	
Housatonic, ⁶	-	-	8 00	2 00	4 00	2 00	4 00	2 00	2 00	1 00	-	4 00	8 00	2 00	
Humarock Beach (Seituate), ⁷	17 16	17 16	-	-	8 58	4 29	7 15	4 40	-	-	-	7 15	-	2 86	
Milford,	8 00	-	8 00	2 00	6 00	6 00	4 00	3 00	6 00	-	2 00	6 00	-	1 00	
Millbury,	10 00	-	10 00	2 00	-	-	-	-	-	-	-	-	-	-	
Mountain Spring (Southampton),	-	8 00	-	-	3 00	3 00	2 00	2 00	-	-	-	-	6 00	1 00	

Northfield,	9 00	9 00	-	-	-	-	-	5 00	-	1 50	1 50
Northfield Schools, ⁸	-	-	-	-	-	-	-	-	-	-	-
Norton, ⁹	15 00	-	15 00	2 00	5 00	3 00	5 00	2 00	3 00	5 00	2 00
Onset (Wareham),	8 00	-	8 00	2 00	5 00	-	5 00	-	2 00	6 00	-
Oxford, ¹⁰	14 00	14 00	-	-	7 00	-	-	-	-	-	2 80
Riverside (Gil),	-	-	10 00	2 00	2 00	-	2 00	-	-	1 00	2 00

¹ Bakeries, billiard rooms, bowling alleys and skating rinks, \$12 for first faucet, \$3 each additional; candy manufacturers and photograph galleries, \$12 for first faucet, \$2.50 each additional; tumbler washer, \$3; water-closets in schools, \$12 for first, \$3 each additional; urinals, \$3; where both water-closet and bathroom are used, \$10 for both; where two or more tenants are supplied by one faucet, each tenant, \$3; water-closets and bathtubs used by two or more tenants, each \$5; where two tenants in offices or stores are supplied by one faucet, each \$6; where more than two are supplied, each \$5; greenhouses, 1,000 square feet or less, \$15, each additional 100 square feet, \$1.50; fountains, \$6 up; public baths, \$12 for each tub, \$12 for each water-closet and \$2 for each urinal; for private garage, \$10; for washing cars with hose, \$3 for each car.

² Ornamental fountains, \$4 to \$8; 2 boilers, \$6 per h. p.; automatic sprinklers, \$10 per 100; two or more families using one faucet, each \$6; water-closets and bathtubs used by more than one family, each family, \$3; where one family uses both water-closet and bathtub, for both, \$8; one set tub, used by one family, \$2; more than one family, each family, \$2; each additional set tub, \$1.

³ All rates increased 30 per cent in 1918, also 30 per cent more in 1920. When a house is occupied by more than one family and less than four, one faucet only being used for all, each family, \$7.50; when a house is occupied by four or more families, and but one faucet is used for all, for each family, \$6.25; when bathtubs or water-closets are used by more than one family, for each family, \$5. Private families, not over 12, may commute dwelling-house rates for \$30, and for each person in excess of 12, \$2.50.

⁴ Automobile, \$10.

⁵ Full plumbed house, with 1 kitchen faucet, 1 bathtub, 1 water-closet, 1 lavatory, 1 lawn hose, \$30 a year.

⁶ Engines, \$5 per h. p. and under to \$1.50 per h. p. for 40 h. p. and over; mills, water-closets or urinals, each employee, 75 cents; without water-closets or urinals, each employee, 50 cents; two or more families supplied by one faucet, each family, \$6; water-closets and bathtubs used by more than one family, each family, \$3; water-closets in blocks, when used in common, each office and room, \$1, but not less than \$4 for each water-closet; water-closets without self-closing flush, \$10; where water is carried by hand for stables, half rates; automatic sprinklers, \$10 per 100.

⁷ Season, April to October 31. Each shower, \$5.72; garage (2 vehicles), \$5.72.

⁸ Summer residents, \$4 to \$15 per season.

⁹ Two or more families supplied by one faucet, each family, \$11; maximum rate for single family, \$25; hydrant contract, \$3,850, includes service for drinking fountains, schools, etc.; special contracts from \$125 to \$1,500 per year.

¹⁰ Garage, \$7; street sprinkling, 42 cents per 1,000 gallons; mills and shops at dwelling-house rates; boilers, 10 h. p. and under, \$7 for 25,000 gallons; automatic sprinkler system, \$42 to accommodate up to 300 sprinklers, all additional, \$14 per hundred; building purposes, 42 cents per 1,000 gallons.

TABLE 2. — *Fixture and Other Similar Rates — Continued.*

COMPANY.	DWELLING HOUSES.												PRIVATE STABLES.		
	Minimum.	One Family.	FAUCETS.		WATER-CLOSETS.		BATHTUBS.		URINALS.		Laundry Tubs.	Hose.	Two or More Families Each.	HORSES.	
			First.	Each Additional.	First.	Each Additional.	First.	Each Additional.	First.	Each Additional.					
Salisbury, ¹	\$14 00	-	\$14 00	\$2 00	\$7 00	\$2 00	\$5 00	\$2 00	\$7 00	\$2 00	\$2 00	\$5 00	-	\$5 00	\$2 00
Saguate,	15 00	-	15 00	-	8 00	4 20	7 00	4 20	-	-	-	11 00	-	8 40	2 50
Sheffield, ²	-	\$12 00	-	-	6 00	4 50	6 00	4 75	-	-	-	6 00	\$10 00	6 00	1 75
South Egremont, ³	-	12 00	-	-	6 00	4 75	6 00	4 75	-	-	-	7 25	-	3 50	1 75
Stockbridge, ⁴	-	-	12 00	3 00	6 00	5 00	6 00	5 00	6 00	5 00	-	10 00	10 00	10 00	6 00
Sunderland,	10 00	10 00	-	-	1 00	-	1 00	-	-	-	-	3 00	-	-	-
Wannacomet (Nantucket),	8 00	8 00	-	-	5 00	2 50	5 00	2 50	-	-	-	- ⁵	8 00	8 00	1 00
Westford, ⁶	10 00	-	10 00	3 00	5 00	5 00	5 00	3 00	3 00	3 00	3 00	5 00	-	5 00	2 00
Westhampton,	-	6 00	-	-	2 00	-	2 00	-	-	-	-	1 50	-	1 00	1 00

¹ When yearly charge for private house at schedule rates amounts to over \$25, discount of 25 per cent on all charges above \$25; automobiles, \$3 for first, \$2 for each additional. When house is occupied by two or more families, 50 per cent will be added for each additional family to amount paid for a single family.

² Drug stores, \$10; bakeries, \$12; laundries, \$10 to \$20; two or more families supplied by one faucet, each family, \$10; water-closets used by more than one family, each family, \$4.50; hotels and boarding houses, \$25 and up; offices and rooms in blocks, each, \$6. Family of less than 3 persons, \$9.

³ One family of less than three, \$9.50.

⁴ Two or more families supplied by one faucet, each family, \$10; water-closets and bathtubs used by more than one family, each family, \$5; stores and offices, for each additional faucet, \$4; automobile, \$16; each additional, \$2.

⁵ Hose, \$1.50 to \$5 per month, according to hours of use; one water-closet for each family, for each closet, \$4. Discount of 20 per cent on rates for less than six months' consecutive use, provided it does not bring rate below \$8.

⁶ Water-closets, without self-closing apparatus, each \$10.

TABLE 2. — *Fixture and Other Similar Rates — Continued.*

COMPANY.	PRIVATE STABLES—COIL.		LIVERY STABLES.			HOTELS AND BOARDING HOUSES.						RESTAURANTS.		OFFICES AND STORES.	
	COWS OR NEAT CATTLE.		HORSES.			FAUCETS.		WATER-CLOSETS.		URINALS.		BATHTUBS.		Offices.	Stores.
	First.	Each Addi- tional.	Number al- lowed.	Price.	Each Addi- tional.	First.	Each Addi- tional.	First.	Each Addi- tional.	First.	Each Addi- tional.	First.	Each Addi- tional.		
Ashfield,	\$3 00	\$0 50	-	-	-	-	-	-	-	-	-	-	-	-	-
Auburn,	12 00	4 00	-	\$25 00	-	-	-	-	-	-	-	-	-	-	\$10 00
Barnstable,	2 00	1 00	5	3 00	-	\$12 00 ²	\$3 00	\$8 00	\$3 00	-	-	\$10 00	-	-	-
Berkshire (Lee),	2 50	2 50	10	2 00	\$1 00	15 00 ³	3 00	10 00	10 00	\$5 00	\$5 00	10 00	\$10 00	-	-
Brant Rock (Marshfield),	-	-	1	2 00	1 50 ⁴	-	-	-	-	-	-	-	-	\$5 00	6 25
Bridgewater,	2 00	1 00	-	-	-	-	-	-	-	-	-	-	-	-	-
Cheshire,	1 00	50	-	-	-	-	-	-	-	-	-	-	-	6 00	6 00
Cohasset,	1 00	1 00	-	-	-	-	-	-	-	-	-	-	-	7 00	7 00
Cottage City (Oak Bluffs),	2 50	2 50	-	4 00	4 00	15 00 ⁵	4 00	12 00	4 00	4 00	4 00	12 00	4 00	-	-
East Mountain (West Stock- bridge),	1 00	1 00	-	2 00	2 00	-	-	-	-	-	-	-	-	10 00	10 00

¹ Same rate as dwelling houses.² Boarding houses, 10 or more persons.³ Hotels.⁴ Each additional over 10, 50 cents.⁵ Hotels: \$1 additional for each bed.

	5	15 00	-	17 00 ⁹	3 00	8 00	3 00	-	-	5 00	10 00	10 00	-	20 00	15 00	15 00
Norton,	{ 10	25 00	1 00	20 00 ¹⁰	3 00	10 00	10 00	5 00	-	5 00	10 00	10 00	-	{ 20 00	-	-
Onset (Wareham),	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oxford,	-	16 80	-	-	-	-	-	-	-	-	-	-	-	-	14 00	7 00
Riverside (Gill),	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salisbury,	1	5 00	2 00	14 00 ¹¹	2 00	7 00	2 00	7 00	2 00	2 00	5 00	2 00	-	-	14 00	14 00
Seituate,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sheffield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6 00	7 00
South Egremont,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7 25
Stockbridge,	-	-	-	-	-	-	-	-	-	-	-	-	-	{ 6 00 to 25 00	7 50	7 50
Sunderland,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wannacomet (Nantucket),	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8 00	8 00
Westford,	{ 5 10	15 00 25 00	1 00	11 00	4 00	6 00	6 00	4 00	4 00	4 00	6 00	4 00	-	-	-	-
Westhampton,	1	1 00	1 00	-	-	-	-	-	-	-	-	-	-	-	-	-

¹ Boarding houses; 50 cents additional for each bed.

² Two tenants supplied by same faucet, \$5 each; more than two, \$4 each.

³ Hotels: \$1 additional for each bed.

⁴ Truck and cart stables, each horse, \$2, provided no stable shall be charged less than \$0.

⁵ For automobile.

⁶ For 12 sleeping rooms or less; \$1.75 each additional.

⁷ Each regular boarder, 75 cents extra; each table boarder, 50 cents extra.

⁸ Yearly charge to hotel.

⁹ Boarding houses, 10 or more persons.

¹⁰ Hotels; bakeries, \$15.

¹¹ \$1 additional for each sleeping room which has no running water.

¹² Automobiles, \$4; \$15 for lawn sprinklers used not over 1 hour per day.

TABLE 2. — *Fixture and Other Similar Rates* — Concluded.

COMPANY.	OFFICES AND STORES — Con.				BARBER SHOPS.		BUILDING PURPOSES.				HYDRANTS.		Watering Troughs.	Drinking Fountains.	Prompt Payment Discounts (Per Cent).
	Meat Markets.	Fish Markets.	Saloons or Bars.	Water-closets.	First.	Each Additional.	Each Cask of Lime or Cement.	Ordinary Frame Building.	Large Frame Building.	Brick Dwelling.	Public.	Private.			
Stockbridge,	{ \$6 00 to 25 00 }	\$6 00 to 25 00	\$6 00 to 25 00	{ \$6 00 }	—	—	\$0 15	—	—	—	\$25 00	—	\$50 00	—	—
Sunderland,	—	—	—	—	—	—	—	—	—	—	40 00	—	24 00	Free	—
Wannacomet (Nantucket),	—	—	—	—	—	—	—	—	—	—	28 92 ¹	—	75 00	—	—
Westford,	—	—	—	—	—	—	—	—	—	—	40 00	\$15 00	—	—	—
Westhampton,	—	—	—	—	—	—	—	—	—	—	—	—	10 00	—	5 ²

¹ Contract with town for hydrant service at \$2,450 per annum until 1922.² Fine for overdue payment.

MUNICIPAL OWNERSHIP.

Pages 112 to 124 contain a tabular statement intended to show briefly all action within the State in respect to the municipal ownership of gas or electric light plants prior to 1921. The pages following contain abstracts from the reports of town officers, showing, in two sections, the history of this subject during the last calendar year. The first section (page 125) exhibits the action of those towns which are not engaged in the lighting business, but have during the year considered propositions to undertake it. The second section relating to municipal plants in actual operation (pages 126 to 144) sets forth certain general financial and physical data relative to the plants from the returns made to the Department for the fiscal year 1920. Appendix H contains detailed statistics relative to the municipal plants, compiled from the annual returns for the fiscal year 1920.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1921.

	Votes favorable to Acceptance of Municipal Ownership Act.			Votes against Acceptance of Municipal Ownership Act.	Remarks.
Arlington, . . .	Dec. 29, 1894	-	-	May 13, 1895	Investigating committee report in 1895.
Ashburnham, . .	Aug. 27, 1907	Oct.	29, 1907	-	Votes favorable to acquiring an electric lighting system were 52 to 4 and 53 to 1. Nov. 1, 1907, the town acquired plant formerly of Greene Electric Light, Power and Manufacturing Company.
Ayer, . . .	Nov. 15, 1897	-	-	April 4, 1898	-
Belmont, . . .	March 2, 1896	Aug.	20, 1896	-	Electric distributing plant of local company taken by town May 3, 1898. Current bought from Somerville company until Oct. 1, 1902, and thereafter from Cambridge company.
Beverly, . . .	-	-	-	-	Adverse committee report in 1897. Board of aldermen voted, Dec. 13, 1917, that city solicitor introduce a bill into next Legislature that city establish and maintain own plant.
Billerica, . . .	Aug. 6, 1901	-	-	Oct. 15, 1901	-
Boston, ¹ . . .	Jan. 5-9, 1905	-	-	Feb. 8, 1906	-
Boylston, . . .	March 4, 1912	June	24, 1912	{ April 17, 1911 May 15, 1911	Proposition in 1911 was lost for lack of requisite two-thirds, votes being 26 to 21 and 37 to 33, respectively. In 1912 town voted favorably upon acquiring an electric plant, votes being 71 to 12 and 77 to 13, respectively. Plant began operations Dec. 23, 1912.
Braintree, . . .	Aug. 25, 1891	Oct.	29, 1891	-	Plant for electric street lighting only started Oct. 15, 1892. Commercial plant completed October, 1894.

Brockton, ¹	Dec. 30, 1892 Dec. 29, 1916	Nov. 9, 1893	Proposition rejected by the voters at annual election in December, 1893. Votes favorable to acquiring an electric lighting plant. February, 1918, joint committee from board of aldermen and common council appointed to confer on question of acquiring a plant.
Brookline,	-	-	Adverse committee report accepted in 1891.
Cambridge, ¹	Nov. 23, 1893	{ Dec. 12, 1894 Dec. 31, 1895 }	City council refused to submit question to voters, 1893. Proposition rejected by the voters in 1896. Adverse committee report in 1906.
Canton,	-	-	Investigating committee appointed in 1897.
Chicopee, ¹	Nov. 30, 1891	Dec. 16, 1892	Popular vote upon establishing an electric light plant, December, 1894. Yes, 1,504; no, 182. Began to operate plant in May, 1896.
Clinton,	July 14, 1908	-	Favorable vote was 223 to 27. No vote taken in 1909.
Concord,	March 30, 1896	March 29, 1897	Electric plant built and put in operation in January, 1900.
Dana,	Aug. 7, 1918	Oct. 10, 1918	First vote: yes, 33; no, 3. Second vote: yes, 46; no, 22. Electric plant built and commenced to operate Jan. 23, 1919.
Danvers,	-	-	Under special act. Plant for electric street lighting only started Jan. 2, 1889. Plant for commercial lighting built in 1896.
Dedham,	-	-	Investigating committee appointed in 1897. Adverse committee report in 1899, and a ten-year contract made with the local company.
Dighton,	-	-	Investigating committee appointed March 5, 1917, and certain recommendations for a distributing system.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1921 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.		Votes against Acceptance of Municipal Ownership Act.	Remarks.
Easthampton, . . .	-	- - -	-	Board of survey appointed in 1914 to investigate. Reported at the annual meeting in 1915, and all action on their report was postponed.
East Bridgewater, . .	-	- - -	-	Investigating committee appointed in 1892. No report.
Erving Electric Light District.	July 2, 1909	Sept. 3, 1909	-	District established by Acts of 1909, chapter 496.
Everett, . . .	March 1, 1892 ¹	{ March 18, 1893 ² Jan. 9, 1894 }	{ Jan. 26, 1892 ¹ }	Adverse committee report adopted Nov. 27, 1894. Adverse committee report in 1895. New investigating committee appointed in 1901. Proposition referred to a new committee in 1905.
Fall River, . . .	Dec. 4, 1899 ²	{ July 6, 1903 Feb. 1, 1904 }	{ Aug. 1, 1904 }	Adverse committee report adopted Oct. 5, 1891. Proposition referred by the aldermen to the next city government in 1899. Vote of Feb. 1, 1904, annulled and rescinded on Aug. 1, 1904. Adverse committee report in 1906. By an order approved Oct. 31, 1912, the board of aldermen voted favorably, 19 to 7, upon the question of acquiring an electric plant.
Framingham, . . .	-	- - -	March 19, 1912	Investigating committee, 1891. Vote was taken at town meeting held March 19, 1912, on question of acquiring an electric plant and lost, 403 voting yes and 510 no.
Georgetown, . . .	Jan. 3, 1912	March 4, 1912	-	Investigating committee appointed March 6, 1911. Votes favorable to acquiring an electric plant were 132 to 7 and 102 to 11, respectively. Plant began operation on Dec. 3, 1912.
Groton, . . .	April 5, 1909	July 22, 1909	-	Plant began operation Nov. 20, 1909.

Groveland,	Oct. 22, 1906	Dec. 26, 1906	-	-	Plant began operation April 1, 1907.
	{ Dec. 8, 1892 ²	-	-	Dec. 30, 1891 ²	
Haverhill,	Dec. 23, 1909 ²	June 9, 1910	{ Dec. 6, 1910	{ Dec. 27, 1912 ²	Votes of municipal council to acquire gas and electric light plants respectively on Dec. 23, 1909. Similar vote favorable to acquiring an electric plant on June 9, 1910, but rejected on referendum at city election by vote yes, 1,328; no, 4,780; blanks, 798. Vote on Dec. 27, 1912, on question of acquiring a municipal gas plant lost in municipal council, 1 voting yes and 4 no. Vote on May 8, 1918, on question of acquiring a gas plant, unanimously adopted. Vote on Aug. 8, 1919, disapproved by the mayor.
	{ May 8, 1918 ²	-	-	-	
	{ Aug. 8, 1919 ²	-	-	-	
Hingham,	March 13, 1893	July 26, 1893	-	-	Investigating committee, 1891 and 1892. Electric distributing plant purchased from Weymouth company. Current bought from that company.
Holbrook,	Dec. 27, 1920	-	-	-	
	{ May 27, 1909	-	-	-	
	{ June 20, 1911	Sept. 5, 1911	-	-	Motion to acquire electric light plant lost for want of requisite two-thirds vote, the vote standing 135 yes and 86 no. Votes favorable to acquiring plant for distributing electricity, — 147 to 52 and 159 to 35, respectively. New plant installed and put in operation Jan. 26, 1912.
Holden,					
Holyoke, ²	Dec. 15, 1896	Jan. 5, 1897	-	-	Popular vote upon establishing electric light plant, Dec. 14, 1897. Yes, 2,540; no, 1,735; blanks, 1,512. Popular vote in July, 1900, upon the acceptance of a contract with the Holyoke Water Power Company, under a special act intended to relieve the city, at its option, of its obligation under the general law to take the lighting plants of the company. Yes, 1,926; no, 2,136; blanks, 17. Water power company's plants taken under decree of the court on Dec. 15, 1902.

¹ This vote by the town before chartered as a city.² The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1921 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.			Votes against Acceptance of Municipal Ownership Act.		Remarks.
Hopkinton, . . .	-	-	-	-	-	Investigating committee chosen in 1906. Committee re- ported Aug. 2, 1906, and town voted to make a ten-year street-lighting contract with Edison company of Boston.
Hudson, . . .	July	1, 1891	Sept. 2, 1891	-	-	Adverse committee reports adopted Nov. 11, 1891, and March 15, 1892. Town required by decree of court (1896) to take plant of existing company; possession taken Jan. 15, 1897. New plant put in operation Aug. 8, 1897.
Hull, . . .	June	28, 1894	Oct. 6, 1894	-	-	Electric plant of local company bought Oct. 15, 1894. Jan. 1, 1916, began purchase of all electricity of Wey- mouth Light and Power Company.
Ipswich, . . .	May	27, 1901	Sept. 23, 1901	-	-	Electric light plant built in 1903.
Lawrence, 1 . . .	-	-	-	April 3, 1905	-	Investigating committees appointed in 1893, 1897 and 1898.
Leominster, . . .	-	-	-	April 12, 1905	-	-
Lexington, . . .	-	-	-	Nov. 7, 1899	-	Investigating committee appointed in 1893.
Littleton, . . .	Sept. 5, 1911	Nov. 6, 1911	-	-	-	First vote on accepting provisions of chapter 34, R. L., relative to municipal lighting, was 101 yes to 8 no. Second vote on acquiring a plant for the manufacture and distribution of electricity was 78 yes to 3 no. Plant began operations on Sept. 14, 1912.
Lowell, . . .	-	-	-	-	-	Subject referred to a committee in 1906.

Lunenburg,	.	.	Feb.	12, 1914	April	23, 1914	-	-	Votes favorable were 70 to 2 and 109 to 3, respectively. Plant began operating on Sept. 28, 1914. March 3, 1919, vote passed, 51 in affirmative, 25 in negative, to dispose of the municipal light plant. March 1, 1920, vote passed, —79 yes, 9 no — to dispose of plant. May 31, 1920, plant was sold to the Fitchburg Gas and Electric Light Co.
Malden, ¹	.	.	-	-	-	-	-	-	Proposition for investigating committee lost, Oct. 15, 1891.
Manchester,	.	.	July	28, 1902	-	-	{ Oct. 13, 1902 July 22, 1908	-	Investigating committee appointed in 1893. Report made with no recommendations. Motion to acquire an electric plant lost by vote of 109 for to 58 against, as statute required a two-thirds vote.
Mansfield,	.	.	July	17, 1901	Oct.	16, 1901	-	-	Electric light plant built in 1903-04.
Marblehead,	.	.	June	22, 1891	June	15, 1892	-	-	Electric plant constructed in 1894.
Marlborough, ¹	.	.	Jan.	3, 1919	-	-	-	-	-
Medford, ¹	.	.	{ April 15, 1893 June 13, 1905 }	April	30, 1894	-	-	-	Investigating committee appointed in 1893 and special commission in 1895. Adverse report in 1897, and commission continued. Sept. 5, 1917, investigation ordered with view to acquisition of property in Medford of Malden & Melrose Gas Light Company.
Melrose,	.	.	June	8, 1891	March	21, 1892	-	-	Town refused to authorize bonds for a plant March 28, 1892.
Merrimac,	.	.	May	16, 1903	Jan.	30, 1904	-	-	Began to operate new electric plant in 1904.
Methuen,	.	.	-	-	-	-	March 19, 1898	-	Voted to pass over article in warrant, 1891. Investigating committee appointed in 1895. Investigating committee appointed Jan. 5, 1919.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1921 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.		Votes against Acceptance of Municipal Ownership Act.	Remarks.
Middleborough, . . .	March 25, 1893	Oct. 28, 1893	-	Combined gas and electric plant purchased of local company in 1893.
Middleton, . . .	Aug. 15, 1913	Oct. 15, 1913	-	Votes favorable to purchasing the Middleton Electric Light Company were 25 to 13 and 68 to 6, respectively. Plant began operation Dec. 1, 1913.
Milford, . . .	March 12, 1915	-	-	Voted March 12, 1915, "to see if the town will purchase the Milford Electric Light and Power Company." A committee was appointed to investigate the matter.
Millers Falls Water Supply District.	-	-	-	Operated under special act passed in 1903. Plant sold out to the Franklin Electric Light Company, Dec. 31, 1912.
Monson, . . .	-	-	-	Investigating committee appointed April 3, 1911.
Natick, . . .	-	-	-	Voted to pass over article in warrant, 1897.
Needham, . . .	March 7, 1892	May 31, 1892	-	Electric distributing plant for street lighting only constructed, 1893. Investigating committee on generating plant appointed April 1, 1907. On Jan. 7, 1908, town authorized sale of plant, and on March 2, 1908, sale was made.
New Bedford, . . .	-	-	-	Unfavorable committee report accepted Sept. 11, 1890. Investigating committee appointed in 1897.
Newbury, . . .	May 5, 1919	-	July 21, 1919	Vote on May 5 was yes, 84; no, 24. On July 21, yes, 103; no, 96, being less than the requisite two-thirds.

Newburyport, ¹ .	Jan.	9, 1912	-	-	-	Proposition referred to next city government in 1905. By an order of the city council, approved Jan. 9, 1912, it was voted to acquire both a gas and an electric plant.
Newton, ¹ .	Dec.	4, 1893	-	-	-	Resolve adopted by city council favoring a plant solely for municipal purposes in 1897.
North Adams, .	-	-	-	-	-	Adverse committee report in 1906.
North Attleborough, .	June	30, 1891	April	16, 1892	-	Electric plant built in 1894.
Northampton, .	-	-	-	-	-	Investigating committee appointed March 2, 1911.
Norwood, .	April	13, 1905	April	9, 1906	-	Favorable committee report tabled April 19, 1892. Plant constructed and operation begun Aug. 15, 1907.
Orange, .	-	-	-	-	-	March 4, 1918, a committee appointed to consider matter of municipal electric light and power plant.
Paxton, .	May	3, 1913	Aug.	2, 1913	-	Votes to establish municipal electric plant were 42 to 8 and 45 to 3, respectively. Began operating Feb. 15, 1914.
Peabody, .	June	18, 1891	Aug.	20, 1891	-	Plant for electric street lighting started Sept. 27, 1892. Commercial plant started Nov. 10, 1893.
Pepperell, .	-	-	-	-	-	Investigating committee appointed June 19, 1906, reported March 25, 1907. Report accepted as "report of progress."
Plymouth, .	-	-	-	-	-	Investigating committee appointed in 1891.
Princeton, .	July	13, 1912	Sept.	4, 1912	{ April 30, 1912 June 1, 1912 }	On April 30 and June 1, 1912, votes to acquire an electric plant were lost for lack of requisite two-thirds vote. The votes of July 13 and Sept. 4, 1912, were 96 to 19 and 88 to 18, respectively. Plant began operation March 8, 1913.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1921 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.			Votes against Acceptance of Municipal Ownership Act.	Remarks.
Quincy, . . .	-	-	-	-	Proposition referred to next city government in 1905.
Reading, . . .	Oct. 2, 1891	March 7, 1892		-	Electric lighting plant built in 1895.
Revere, . . .	May 15, 1899	Sept. 11, 1899		-	Investigating committee appointed in 1898. Action in 1899 in favor of a gas plant only. Investigating committee appointed Dec. 12, 1910.
Rockland, . . .	-	-	-	April 8, 1912	Investigation by committee authorized in 1896. Favorable report in 1897; no action taken. Vote to acquire an electric plant lost on April 8, 1912, 93 voting yes and 35 no.
Rockport, . . .	-	-	-	{ June 21, 1898 } { April 29, 1899 }	Investigating committee appointed in 1906.
Rowley, . . .	Dec. 17, 1909	Feb. 12, 1910		-	First vote to establish municipal lighting system adopted, yes, 131; no, 6. Second vote, yes, 122; no, 2. Plant constructed and operation begun July 7, 1910.
Russell, . . .	Dec. 30, 1919	March 8, 1920		-	Began to operate new plant July 1, 1920.
Rutland, . . .	Nov. 4, 1913	-		March 30, 1914	Vote to establish a municipal electric plant, yes, 25; no, 2. Vote to acquire a plant lost March 30, 1914, 41 voting yes and 38 no.
Saugus, . . .	-	-	-	-	Investigating committee appointed in 1897.

Investigating committee appointed in 1897. Investigating committee appointed in 1907. On March 2, 1908, committee reported adversely, and town authorized a long-term street-lighting contract with Edison company of Boston.

Votes favorable to acquiring an electric distributing plant were 115 to 22, and 110 to 16, respectively. Plant constructed in 1908.

On March 15, 1909, proposition to establish an electric plant indefinitely postponed by vote of 105 to 26. On May 12, 1913, a vote to establish an electric plant was lost for lack of a two-thirds vote, 139 voting yes, and 88 no. On June 2, 1913, the same vote was carried 141 to 35, and an investigating committee appointed. Vote on Jan. 12, 1914, was 169 in favor of, and 44 opposed to acquiring a plant, and the town acquired the plant of the South Hadley Falls Electric Light Company and began operating April 10, 1914.

Began to operate new plant Jan. 1, 1920.

Favorable vote in city council Dec. 7, 1892, but held to be inoperative because mayor did not approve. Adverse report from investigating committee in 1893. Investigating committee appointed May 23, 1911, and appropriation to defray its expenses refused on Nov. 20, 1911.

Votes favorable to acquiring an electric light plant were 124 to 48 and 144 to 50 respectively. Plant constructed and began operation Nov. 1, 1911.

Sharon, . . .	-	-	-	-	-	-	-	-	Investigating committee appointed in 1897. Investigating committee appointed in 1907. On March 2, 1908, committee reported adversely, and town authorized a long-term street-lighting contract with Edison company of Boston.
Shrewsbury, . .	March 2, 1908	May 12, 1908	-	-	-	-	-	-	Votes favorable to acquiring an electric distributing plant were 115 to 22, and 110 to 16, respectively. Plant constructed in 1908.
Somerville, ¹ . .	-	-	-	-	Dec. 29, 1897	-	-	-	
South Hadley, . .	-	{ June 2, 1913 Jan. 12, 1914 }	March 15, 1909 May 12, 1913	-	-	-	-	-	On March 15, 1909, proposition to establish an electric plant indefinitely postponed by vote of 105 to 26. On May 12, 1913, a vote to establish an electric plant was lost for lack of a two-thirds vote, 139 voting yes, and 88 no. On June 2, 1913, the same vote was carried 141 to 35, and an investigating committee appointed. Vote on Jan. 12, 1914, was 169 in favor of, and 44 opposed to acquiring a plant, and the town acquired the plant of the South Hadley Falls Electric Light Company and began operating April 10, 1914.
Southwick, . .	June 9, 1919	Aug. 12, 1919	-	-	-	-	-	-	Began to operate new plant Jan. 1, 1920.
Spencer, . .	-	-	Oct. 6, 1891	-	-	-	-	-	
Springfield, . .	-	-	-	-	-	-	-	-	Favorable vote in city council Dec. 7, 1892, but held to be inoperative because mayor did not approve. Adverse report from investigating committee in 1893. Investigating committee appointed May 23, 1911, and appropriation to defray its expenses refused on Nov. 20, 1911.
Sterling, . .	Nov. 26, 1910	Jan. 28, 1911	-	-	-	-	-	-	Votes favorable to acquiring an electric light plant were 124 to 48 and 144 to 50 respectively. Plant constructed and began operation Nov. 1, 1911.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1921 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.		Votes against Acceptance of Municipal Ownership Act.		Remarks.
Stoneham,	June 29, 1893	-	-	-	Subject considered in 1894, but action postponed indefinitely. Investigating committee appointed in 1906.
Stoughton,	April 12, 1892	{ June 16, 1892 } { June 29, 1893 }	-	-	Schedule of gas and electric property filed by local company. Action of 1892 thought to be ineffective.
Swampscott,	-	-	-	-	Subject referred to special committee in 1899.
Taunton, ¹	Dec. 14, 1895	Nov. 2, 1896	-	-	Popular vote upon undertaking the electric lighting business, December, 1896. Yes, 1,952; no, 1,760; blanks, 701. Plant of local electric company taken in 1897, under decree of court. New works built in 1903; occupied in 1904.
Templeton,	March 10, 1906	May 14, 1906	-	-	Plant constructed and operation begun Jan. 24, 1907.
Wakefield,	July 9, 1891	Aug. 15, 1892	-	-	Combined gas and electric plant of local company taken in 1894, under decree of court.
Walpole,	-	-	-	-	Investigating committee appointed in 1901.
Waltham, ¹	Dec. 23, 1895	-	Dec.	28, 1896	Proposition tabled in city council, 1897.
Warren,	-	-	-	-	Proposition tabled June 3, 1899.

Wellesley, . . .	March 7, 1892	June 8, 1892	-	-	Distributing plant for electric street lighting only built and use begun Dec. 13, 1892. Committee appointed in 1899 to consider the expediency of building a plant for commercial lighting. Committee appointed in 1900 to procure proposals for constructing a plant for street and commercial lighting. Recommendation of committee that town construct a plant for commercial lighting rejected by the town in 1901. Distributing plant for commercial lighting bought from local company in 1905.
West Boylston, . .	Oct. 19, 1909	Dec. 20, 1909	-	-	First vote to acquire electric light plant adopted 64 to 3; second vote, 71 to 2. Plant constructed and operation begun Aug. 3, 1910.
Westborough, . .	-	-	July 7, 1906	-	-
Westfield, . . .	March 8, 1897	March 1, 1898	-	-	Possession of combined gas and electric plant of local company taken by town on June 1, 1899, at a cost of \$150,000.
Weston, . . .	-	-	-	-	Investigating committee appointed in 1901.
West Springfield, .	Sept. 10, 1895	{ April 6, 1896 April 5, 1897 }	April 1, 1900	{	Proposition to construct an electric light plant defeated Oct. 31, 1904. Proposition to lease and maintain such a plant lost on same date.
Weymouth, . . .	-	-	-	-	Subject indefinitely postponed March 4, 1889.
Whitman, . . .	Dec. 30, 1891	-	{ July 13, 1892 June 27, 1896 March 12, 1900 March 4, 1907 July 8, 1907 }	-	Investigating committee appointed in 1906. Report in 1907, and two votes on municipal electric plant, resulting 40 yes, 74 no, and 29 yes and 42 no, respectively.
Wilmington, . . .	-	-	March 16, 1908	-	Vote relative to acquiring an electric plant was 52 for and 91 against.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1921 — Concluded.

	Votes favorable to Acceptance of Municipal Ownership Act.			Votes against Acceptance of Municipal Ownership Act.	Remarks.
Winchester,	.	March 6, 1893	June 22, 1893	—	Investigating committee appointed in 1892. In 1894 this committee discharged and further action refused. Proposition indefinitely postponed in 1895.
Winthrop,	.	—	—	—	
Woburn, ¹	.	Dec. 31, 1892	{ Nov. 14, 1893 Nov. 20, 1905 }	Oct. 12, 1906	Investigating committee appointed March 11, 1912, and its report, unfavorable to acquiring a gas or electric plant at present time, was accepted June 20, 1912.
Worcester,	.	—	—	—	
Wrentham,	.	June 6, 1907	March 16, 1908	—	Special commission appointed in 1920.
					Votes favorable to acquiring an electric plant were 182 to 5, and 109 to 21, respectively. Investigating committee relative to street lighting appointed March, 1910.

¹ The votes stated were passed by the city council.

Propositions considered in 1921.

Cambridge. — At a meeting of the city council on January 11 the following order was submitted: "Under authority of chapter 164 of the General Laws of Massachusetts, that the city of Cambridge acquire an electric lighting plant for the manufacture and distribution of electricity for municipal use and for the use of its inhabitants." This order was laid on the table, but, at a meeting of the council on April 12, it was taken from the table and adopted, 10 voting in the affirmative and 4 in the negative. The order was approved by the mayor on April 18.

Dracut. — At its annual town meeting on February 7 the town voted to appoint a committee of five citizens to investigate into the feasibility of the town acquiring a site whereon to manufacture electricity, to be used for town purposes and also sold to the inhabitants, the said committee to report at the next annual town meeting.

Randolph. — At a town meeting held on January 4 it was voted, 162 in the affirmative and 8 in the negative, "That the town of Randolph acquire by purchase or otherwise a plant for the distribution of electricity for municipal use and for the use of the inhabitants of the town of Randolph in accordance with the provisions of Part 3 of chapter 742 of the Acts of 1914, and any other acts in addition or supplementary thereto."

It was also voted, unanimously, "That, whereas the town of Randolph has voted to acquire a plant for the distribution of electricity for municipal use and for the use of its inhabitants, and whereas there is now an existing privately owned plant, partially within the town of Holbrook, adapted to serve both towns, and whereas the portion of the plant in the town of Randolph could be more advantageously operated if kept joined to the portion of the plant in the town of Holbrook, and whereas the town of Randolph is desirous of entering into an agreement with the town of Holbrook for the joint purchase and maintenance by the two towns of said plant, now then the selectmen are hereby appointed and authorized as a committee for and in behalf of the town of Randolph to act in

conjunction with a similar committee to be appointed by the town of Holbrook in procuring such legislation as may be necessary and proper to authorize the joint purchase, maintenance and operation by said towns of a municipal lighting plant."

Wakefield. — At the annual meeting on March 14 it was voted to appoint a committee of seven to consist of the light board and four other citizens to investigate the cost of gas and the possibility of leasing the town's system to any company that can furnish the town with a satisfactory supply of gas or electricity, and that this committee report at the annual town meeting of 1922. It was also voted that the town instruct the light board to have an appraisal of the light plant made and raise and appropriate the sum of \$1,500 for this purpose.

MUNICIPAL STATISTICS.

The following table contains the names of the municipalities operating lighting plants on Dec. 31, 1920; the population of each, according to the census of 1920; the kind of supply and the year when the same was begun; the amount invested in the plant since the inception of the enterprise, including that raised by loans and by direct taxation; the total valuation of all estates in town for the year of the return, and the amount per thousand of valuation raised by taxation for all purposes.

MUNICIPALITY.	Population.	Year of Beginning.	Kind of Supply.	Total Invest- ment to Dec. 31, 1920.	Valuation of Estates.	Tax Rate.
Ashburnham,	2,012	1908,	Electric lighting,	\$19,450	\$1,341,000	\$26 00
Belmont,	10,749	1898,	Electric lighting,	73,414	15,730,691	24 40
Boylston,	794	1912,	Electric lighting,	16,818	649,306	35 00
Braintree,	10,580	For streets, 1892, Commercial, 1894,	Electric lighting,	129,169	11,092,239	29 20
Chicopee,	36,214	1896,	Electric lighting,	392,441	42,718,050	30 00
Concord,	6,461	1900,	Electric lighting,	167,000	7,331,008	35 60
Dana, °	599	1919,	Electric lighting,	20,459	537,104	29 00
Danvers,	11,108	For streets, 1889, Commercial, 1896,	Electric lighting,	172,520	7,312,875	30 40
Georgetown,	2,004	1912,	Electric lighting,	28,877	1,092,695	22 50
Groton,	2,185	1909,	Electric lighting,	48,255	2,282,639	28 40
Groveland,	2,650	1907,	Electric lighting,	21,234	1,610,246	30 40
Hingham,	5,604	1895,	Electric lighting,	71,999	8,917,067	25 00
Holden,	2,970	1912,	Electric lighting,	28,108	2,536,319	30 80
Holyoke,	60,203	1902,	Gas and electricity,	2,367,622	\$9,527,690	22 50

MUNICIPALITY.	Population.	Year of Beginning.	Kind of Supply.	Total Invest- ment to Dec. 31, 1920.	Valuation of Estates.	Tax Rate.
Hudson,	7,607	1897,	Electric lighting,	\$137,241	\$5,827,439	\$32 80
Hull,	1,771	1894,	Electric lighting,	173,275	14,253,280	22 90
Ipswich,	6,201	1903,	Electric lighting,	89,511	6,052,526	27 40
Littleton,	1,277	1912,	Electric lighting,	25,392	1,980,050	30 00
Mansfield,	6,255	1904,	Electric lighting,	111,239	6,345,655	24 80
Marblehead,	7,324	1895,	Electric lighting,	150,215	11,875,027	30 00
Merrimac,	2,173	1904,	Electric lighting,	23,526	1,733,694	32 00
Middleborough,	8,453	1893,	Gas and electricity,	160,192	5,670,188	28 00
Middleton,	1,195	1913,	Electric lighting,	9,968	1,119,101	25 00
North Attleborough,	9,238	1894,	Electric lighting,	136,309	8,623,600	30 50
Norwood,	12,627	1907,	Electric lighting,	157,360	18,647,488	18 00
Paxton,	489	1914,	Electric lighting,	8,515	488,633	35 85
Peabody,	19,552	For streets, 1892, Commercial, 1893,	Electric lighting,	240,198	20,623,635	21 00

Princeton,	682	1912, . . . . .	. . . . .	Electric lighting,	. . . . .	16,081	1,166,287	23 10
Reading,	7,439	1895, . . . . .	. . . . .	Electric lighting,	. . . . .	352,578	9,196,445	30 80
Rowley,	1,249	1910, . . . . .	. . . . .	Electric lighting,	. . . . .	22,806	1,098,021	13 50
Russell,	1,237	1920, . . . . .	. . . . .	Electric lighting,	. . . . .	10,116	2,500,000	17 00
Shrewsbury,	3,708	1908, . . . . .	. . . . .	Electric lighting,	. . . . .	45,869	4,585,653	27 70
South Hadley,	5,527	1914, . . . . .	. . . . .	Electric lighting,	. . . . .	40,000	5,508,097	28 00
Southwick,	1,365	1920, . . . . .	. . . . .	Electric lighting,	. . . . .	25,000	1,143,824	27 00
Sterling,	1,305	1911, . . . . .	. . . . .	Electric lighting,	. . . . .	31,225	1,390,070	30 00
Taunton,	37,137	1897, . . . . .	. . . . .	Electric lighting,	. . . . .	937,173	34,811,725	29 40
Templeton,	4,019	1907, . . . . .	. . . . .	Electric lighting,	. . . . .	43,340	2,597,012	25 00
Wakefield,	13,025	1894, . . . . .	. . . . .	Gas and electricity,	. . . . .	304,933	13,550,701	32 70
Wellesley,	6,224	For streets, 1892, Commercial, 1906,	. . . . .	Electric lighting,	. . . . .	83,569	18,327,360	18 50
West Boylston,	1,624	1911, . . . . .	. . . . .	Electric lighting,	. . . . .	33,970	1,107,280	19 20
Westfield,	18,604	1899, . . . . .	. . . . .	Gas and electricity,	. . . . .	405,441	14,718,820	31 00

The following towns have only distributing plants and buy their electricity: —

Ashburnham from the Gardner Electric Light Company.
Belmont from the Cambridge Electric Light Company.
Boylston from the New England Power Company.
Chicopee from the Turners Falls Power and Electric Company and Dana S. Courtney Company.
Dana from the Gardner Electric Light Company.
Danvers from Eastern Massachusetts Electric Company.
Georgetown from the Haverhill Electric Company.
Groton from the Ayer Electric Light Company.
Groveland from the Haverhill Electric Company.
Hingham from the Weymouth Light and Power Company.
Holden from the New England Power Company.
Hull from the Weymouth Light and Power Company.
Littleton from the Lowell Electric Light Corporation.
Mansfield from the Union Light and Power Company.
Merrimac from the Amesbury Electric Light Company.
Middleton from Danvers Municipal Light Plant.
North Attleborough from the Union Light and Power Company and the Attleboro Steam and Electric Company.
Norwood from The Edison Electric Illuminating Company of Boston.
Paxton from the Worcester Electric Light Company.
Princeton from the Gardner Electric Light Company.
Rowley from the Ipswich Municipal Light Plant.
Russell from the Westfield River Paper Company.
Shrewsbury from the Worcester Electric Light Company.
South Hadley from the Holyoke Municipal Light Plant.
Southwick from the Westfield Municipal Light Plant.
Sterling from the New England Power Company.
Templeton from the Gardner Electric Light Company.
Wakefield from The Edison Electric Illuminating Company of Boston.
Wellesley from The Edison Electric Illuminating Company of Boston.
West Boylston from the New England Power Company.
Westfield from the Turners Falls Power and Electric Company.

In the following data the financial operations of all the municipal plants in the State are combined from the items relating to the manufacture and sale of gas and electricity in the returns for the fiscal years 1919 and 1920. The income includes the appropriations made from the tax levy for the gas or electricity used by the city or town for street lighting, public buildings and other municipal purposes as provided in section 57 of chapter 164 of the General Laws.

Electricity.

	FISCAL YEAR.	
	1919.	1920.
INCOME.		
From commercial arc lights, by contract,	\$230 00	\$80 00
commercial incandescent lights, by contract,	19,400 22	18,043 90
commercial arc and incandescent lights, by meter,	1,252,838 61	1,511,781 55
electric power,	893,647 55	1,138,480 43
other plants and companies,	14,913 42	18,729 80
appropriation for street lights,	302,386 78	291,412 90
municipal buildings and departments,	60,835 92	67,002 45
rent of meters,	1,338 05	1,165 11
rent of fixtures,	3,865 22	2,660 19
other sources,	4,698 87	4,172 90
Total,	\$2,554,154 64	\$3,053,529 23
EXPENSES.		
Coal,	\$587,224 82	\$704,625 32
Rentals,	21,126 84	18,819 80
Oil and waste,	8,145 00	7,544 85
Water,	8,064 17	6,389 18
Wages at station,	217,452 50	222,556 65
Station tools and appliances,	8,569 96	8,012 52
Station structure repairs,	5,034 34	3,795 84
Hydraulic plant repairs,	421 68	1,859 80
Steam plant repairs,	48,452 77	44,931 55
Electric plant repairs,	7,771 46	7,597 26
Current bought,	467,588 88	673,228 65
Wages for care of lights, etc.,	45,105 13	65,083 08
Distribution tools and appliances,	52,954 87	63,380 10
Maintenance of street lamps,	29,084 29	38,354 07
Renewals of commercial lamps,	10,797 96	8,669 64
Repairs of lines and conduits,	121,759 08	160,056 65
Repairs of meters and transformers,	21,033 90	16,978 55
Salaries of municipal light boards,	4,340 03	5,158 58
Salaries of managers,	52,845 14	62,471 18
General salaries,	55,657 41	68,048 19
Rents of offices,	2,894 77	2,970 99
Repairs of office buildings,	162 58	510 11
General office expenses,	45,804 56	55,366 33
State commission assessments,	1,051 31	919 02
Insurance,	28,725 38	37,908 16
Law expenses,	129 00	142 18
Claims,	3,137 29	192 46
Bad debts,	2,860 75	1,581 44
Incidentals,	653 95	678 12
Total,	\$1,858,849 82	\$2,287,830 27
Balance of operating account,	\$695,304 82	\$765,698 96
Gains on jobbing,	8,385 52	14,374 31
Total,	\$703,690 34	\$780,073 27

Electricity — Concluded.

	FISCAL YEAR.	
	1919.	1920.
Against which the following charges were made:		
Interest,	\$98,759 49	\$107,211 81
Depreciation,	177,710 97	202,001 21
Bonds and notes paid and sinking fund requirements,	157,198 92	173,004 57
Sundry items,	29,147 33	10,175 73
Total,	\$462,816 71	\$492,393 32
Leaving an apparent profit of	240,873 63	287,679 95
They have also received as income from sinking funds, etc.,	23,966 98	30,761 09
Making a surplus for the year of	\$264,840 61	\$318,441 04

Gas.

INCOME.		
From gas sold by meter,	\$475,932 04	\$568,132 82
sales of coke,	23,112 72	15,078 95
sales of tar,	16,555 42	8,598 54
ammonia and other residuals,	5,232 16	955 42
rent of meters,	272 73	290 23
municipal buildings,	2,987 56	3,729 82
Total,	\$524,092 63	\$596,785 78
EXPENSES.		
Coal,	\$168,573 12	\$212,737 22
Enrichers,	47,167 01	111,106 17
Purifying materials,	2,283 30	1,828 70
Water,	1,785 54	1,553 20
Wages at works,	96,783 95	120,582 76
Station expenses,	5,180 18	6,022 76
Repairs and maintenance of works,	4,275 71	7,738 82
Repairs and renewals of machinery,	31,492 80	34,473 84
Gas bought,	—	4,444 24
Wages of meter takers, clerical labor in distribution department,	9,701 69	13,230 00
Distribution tools, etc.,	15,158 10	13,205 46
Gas stove repairs and appliances,	1,558 11	3,389 75
Repairs of mains and services,	9,224 01	9,981 73
Repairs of meters,	9,156 61	15,864 34
Salaries of municipal light boards,	516 67	463 89
Salaries of managers,	5,420 71	6,102 77
General salaries,	20,729 56	23,093 56
Rent of offices,	358 31	358 31
General office expenses,	10,903 74	9,659 86
State commission assessments,	334 31	288 58
Insurance,	3,780 87	4,973 43
Bad debts,	104 13	117 14
Incidentals,	—	208 99
Total,	\$444,488 43	\$601,425 52
Balance of operating account,	79,604 20	4,639 74 ¹
	\$524,092 63	\$596,785 78

¹ Loss.

Gas — Concluded.

	FISCAL YEAR.	
	1919.	1920.
Balance of operating account,	\$79,604 20	\$4,639 74 ¹
Gains on jobbing,	869 62 ¹	2,685 33
	\$78,734 58	\$1,954 41 ¹
The following charges have been made:		
Interest,	\$24,529 39	\$21,842 27
Depreciation,	29,176 74	28,493 00
Bonds and notes paid,	46,102 75	43,478 85
Sundry items,	2,109 00	2,188 85
Leaving an apparent deficit of	\$23,183 30	\$97,957 38
They have received for interest, etc.,	1,586 17	925 52
Making a deficit for the year of	\$21,597 13	\$97,031 86

¹ Loss.

Aggregates from the balance sheets in the several municipal returns for the fiscal years 1919 and 1920 show the following facts:—

	1919.	1920.
ASSETS.		
Electric:—		
Construction accounts,	\$4,377,182 84	\$4,829,251 84
Materials,	255,065 13	343,530 21
Gas:—		
Construction accounts,	1,247,641 68	1,255,900 84
Materials,	61,043 51	116,705 80
Other assets,	84,937 60	101,674 12
General cash (or town treasury),	333,346 42	630,063 98
Depreciation cash,	90,156 36	85,641 71
Due for electricity,	312,160 39	344,516 86
Due for gas,	19,290 03	23,104 61
Other accounts due,	61,028 18	67,372 51
Sinking funds,	429,009 90	441,155 35
	\$7,270,862 04	\$8,238,917 83
LIABILITIES.		
Appropriations for construction,	\$805,495 88	\$853,592 68
Bonds outstanding,	2,680,750 00	2,963,000 00
Notes payable,	408,110 01	370,258 34
Unpaid bills,	149,413 42	255,136 97
Deposits,	20,764 84	24,421 44
Interest accrued but not due,	27,189 35	32,082 07
Other amounts due,	20,302 17	3,808 49
Cash overdrawn,	62,343 07	179,443 40
	\$4,174,368 74	\$4,681,743 39
Sinking fund reserves,	—	441,155 35
Loans repayment,	2,553,884 95	2,566,838 58
Surplus,	542,608 35	549,180 51
	\$7,270,862 04	\$8,238,917 83

Prices.

The following table shows the prices charged by each municipality for commercial electric lighting and power on Dec. 31, 1920:—

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1920.	Dec. 31, 1919.
Ashburnham, . . .	For light: 10 cents net a k. w. h. for first 300 k. w. h. a month, 9 cents net for 301 to 500 k. w. h. a month and 8 cents a k. w. h. for all over 500 k. w. h. a month. Minimum monthly charge of \$1. No wiring. No free renewals. For power: 5 cents net a k. w. h. Minimum charge of 50 cents a h. p. of connected load.	10	10
Belmont,	For light: 12½ cents gross a k. w. h., with discount of 20% if paid before 15th of month or within 10 days of date of bill. Minimum monthly charge of \$1, less prompt payment discount. No free renewals. For power: same rates and discount as for lighting except where the consumption is 100 or more k. w. h. a month, when the rate is 10 cents net. For cooking, heating and small motors: 10 cents net a k. w. h. for first 10 k. w. h. a month, and 3 cents a k. w. h. for all over 10 k. w. h.; demand limited to 3 k. v. a. Minimum charge of \$1 net a month.	10	10
Boylston,	For light: 12 cents net a k. w. h. Minimum monthly charge of \$1. No wiring or free renewals. For power: 8 cents net a k. w. h. for first 100 k. w. h.; 6 cents for all over 100 k. w. h.	12	12
Braintree,	For light: 10 cents net a k. w. h. Current for moving-picture arcs, 8 cents net a k. w. h. Minimum charge of \$9 a year. No wiring or free renewals. For power: 5 cents net to 3 cents net a k. w. h., according to quantity used. For cooking: 6 to 3 cents a k. w. h.	10	10
Chicopee,	For light: 9 cents net a k. w. h. for first 100 k. w. h. a month, and 8 cents a k. w. h. for all additional k. w. h. a month. Minimum monthly charge of 50 cents for each meter installed. To customers using light during the daytime an operating charge is made of 4 cents a k. w. h., and a standing charge of 5 cents a k. w. h. divided by the hours a day of full load consumption. No wiring or free renewals. For power: 7.2 cents net a k. w. h. to 1.68 cents net a k. w. h., according to monthly consumption. Minimum charge of 50 cents a h. p. a month. A discount of 10% to customers who use primary current.	9	9
Concord,	For light: 12 cents net a k. w. h.; 10 cents net a k. w. h. for primary current. An additional charge of ½ cent for every increase of 50 cents above \$5 a ton for fuel. Minimum charge of	12	12

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1920.	Dec. 31, 1919.
Concord — <i>Con.</i>	<p>\$1 a month. An additional charge of 10% on bills not paid by 15th of month. No wiring. Carbon and mazda lamps at list price.</p> <p>For power: 5 cents net a k. w. h. for first 200 k. w. h.; 4 cents net a k. w. h. for next 300; 3 cents net for next 500; 2½ cents net a k. w. h. for next 1,000; 2¼ cents net for next 3,000; and 2 cents net a k. w. h. for all over 5,000 k. w. h. a month. Rates increased ½ of a cent for every increase of 50 cents above \$5 a ton for fuel. Minimum charge of \$1 a month for 1 h. p. or less, and 50 cents a month for each added h. p.</p> <p>For cooking and heating: 3 cents net a k. w. h. for first 50 k. w. h.; 2½ cents net a k. w. h. for next 50 k. w. h.; and 2 cents a k. w. h. for all over 100 k. w. h., plus coal clause the same as for light. Minimum charge of \$1 a month.</p>		
Dana,	<p>For light: 17 cents net a k. w. h. Minimum charge of \$9 a year. No wiring or lamp renewals.</p>	17	17
Danvers,	<p>For power: 12 cents net a k. w. h.</p> <p>For light: 12 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 10 days. Minimum charge of 75 cents a month.</p> <p>For power: 4 cents net a k. w. h. for motors of less than 5 h. p. For motors of 5 h. p. or more, 4 cents net to 3.5 cents net a k. w. h., according to h. p. of motor and monthly consumption. Minimum charge of 75 cents a month.</p>	11	11
Georgetown,	<p>For light: 18 cents gross a k. w. h., less discount of 6 cents a k. w. h. for payment within 15 days. Current for moving-picture arcs, 12 cents a k. w. h., less discount of 5 cents a k. w. h. for payment within 15 days. Minimum charge of \$9 a year. No wiring or lamp renewals.</p> <p>For power: 12 cents gross a k. w. h. less discount of 5 cents a k. w. h. for payment within 15 days. For large consumption of power, 12 cents gross a k. w. h., less 7 cents a k. w. h. if paid in 15 days. Minimum charge of \$7.20 a year per h. p. for power.</p>	12	12
Groton,	<p>For light: 11 cents gross a k. w. h. with discount of 1 cent a k. w. h. for payment within 10 days. Minimum charge of 75 cents a month. No wiring and no free lamp renewals.</p> <p>For power: 10 cents gross a k. w. h., for first 10 k. w. h., all over 10 k. w. h. 3 cents, with discount of 5% for payment within 10 days. Minimum charge of 75 cents a k. w. of demand.</p>	10	8
Groveland,	<p>For light: 12 cents gross a k. w. h., with a discount of 1 cent a k. w. h. for payment by the 15th of month. Minimum charge of \$9 a year. No wiring.</p> <p>For power: 12 cents gross a k. w. h. for first 10 k. w. h., and 6 cents a k. w. h. for all over 10 k. w. h., with discount of 1 cent a k. w. h. for payment by 15th of month. Minimum charge of \$9 a year.</p>	11	11

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1920.	Dec. 31, 1919.
Hingham, . . .	<p>For light: 11 cents net to yearly customers; 15 cents net to summer residents. Minimum charge of 50 cents a month to yearly customers, and \$1.50 a month to summer residents. No wiring or free renewals.</p> <p>For power: 8 cents net a k. w. h. with a connected load not less than 1,500 watts or more than 3,500 watts; over 3,500 watts, power not to be used between hours of 6 and 10 p.m., 7 cents a k. w. h. Minimum charge, \$1 a month. To customers having a load of 7,500 watts or over, power not to be used between hours of 6 and 10 p.m., metered on the primary side of transformer and erecting their own installation, 3½ cents a k. w. h. Minimum charge for this service, \$10 a month.</p> <p>For cooking: 4 cents net a k. w. h. with a connected load of 3,000 watts or over. Minimum charge of \$1 a month.</p>	11	11
Holden, . . .	<p>For light: 10 cents net a k. w. h. for first 100 k. w. h., 8 cents a k. w. h. for all over 100 k. w. h. Minimum charge of 75 cents a month. No wiring and no free renewals.</p> <p>For power: 6 cents net a k. w. h. Minimum charge of \$1 a h. p. a month for over 1 h. p.</p>	10	10
Holyoke, . . .	<p>For light: 8 cents gross a k. w. h., less discount of 2 cents a k. w. h. for payment within 10 days. Minimum charge of 50 cents a month. On contract: 16 c. p. lamp, 6 or 7 nights a week until 12 p.m., \$12 a year; 7 nights a week burning all night, \$24 a year, both with discount of 10% if paid within 10 days; 8 c. p. lamps at one-half these prices, 24 c. p. lamps at 1½ times and 32 c. p. lamps at twice these prices.</p> <p>For power: 4.1 cents gross a k. w. h. for first 200 k. w. h. down to 1.5 cents a k. w. h. for all over 200,000 k. w. h. a month. Discount of 1 mill a k. w. h. allowed on bills if paid in 10 days. Minimum charge of 50 cents a month plus 50 cents a connected h. p. or fraction thereof.</p>	6	6
Hudson, . . .	<p>For light: 13½ cents gross a k. w. h., less discount of 15% for payment within 15 days of date of bill. In Stow: 18 cents gross a k. w. h., with same discounts as in Hudson. Minimum charge of \$1 a month, subject to lighting discounts. No free renewals.</p> <p>For power: 4.5 cents gross to 3.5 cents gross, less discount of 10% for payment in 15 days. In Stow: from 7 cents gross to 5 cents gross, according to h. p. installation and monthly consumption, less discount of 10% for payment in 15 days. A blanket rate of 4½ cents gross a k. w. h., with discount of 10% for prompt payment, for current for both light and power applying to customers using over 2,000 k. w. h. monthly. Minimum monthly charge, \$1 for each h. p. or fraction of a h. p.</p> <p>For cooking and heating: 5 cents gross a k. w. h., with discount of 20% for payment by 15th of month.</p>	11½ ¹	11½ ¹

¹ 15.3 cents in Stow.

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1920.	Dec. 31, 1919.
Hull,	<p>For light: 11 cents net a k. w. h. to yearly customers; 13 cents a k. w. h. to transient or summer customers. Customers having a gross bill of \$50 or more a month will receive a discount of 10%; if gross bill is \$100 or more a month a discount of 15% will be allowed. Any customer using electricity the entire 12 months of the year at a voltage of 2,200 to 2,300, metered at this voltage, and the department not furnishing any apparatus beyond meter, with amount of capacity required in either July or August not exceeding the capacity required in any of the other 10 months of the calendar year, and with a yearly consumption of 48,000 k. w. or more, will be charged at the rate of 6½ cents a k. w. h. Minimum charge of \$9 a year. Transient customers not less than \$9 a season.</p> <p>For power: 6 cents net a k. w. h. to any customer not using electricity from 7 P.M. to 12 midnight. Minimum charge, 75 cents a month. Customers with the right to use power at any time during 24 hours, to pay a service or capacity charge of \$30 a year a k. w. for all electricity used.</p> <p>For cooking: 10 cents net a k. w. h. for first 10 k. w. h. and 2 cents a k. w. h. for all in excess of 10 k. w. h., with a minimum charge of \$9 a meter for season or year.</p>	11 ¹	12 ²
Ipswich,	<p>For light: 13 cents gross a k. w. h., with discount of 10%, a k. w. h. for payment before the 20th of month. Minimum monthly charge of 50 cents. No wiring or free lamp renewals.</p> <p>For power: 5 cents net a k. w. h.</p>	11.7	12.6
Littleton,	<p>For light: 15 cents gross a k. w. h., with discount of 10% for payment on or before the 15th of month. Minimum monthly charge of 75 cents. No free renewals or wiring.</p> <p>For power: 10 cents gross with discount of 10% for payment on or before the 15th of month. Minimum monthly charge of \$1 a h. p.</p>	13.5	13.5
Mansfield,	<p>For light: 11 cents gross a k. w. h. for first 250 k. w. h. and 8 cents a k. w. h. for over 250 k. w. h., less discount of 1 cent a k. w. h. for payment in 15 days. Minimum monthly charge of 75 cents. No wiring; free renewals of carbon lamps.</p> <p>For power: 7 cents gross to 2.6 cents according to quantity consumed, less discount of 10% for payment in 15 days. Minimum monthly charge of \$1 a h. p. installed. Rates for 13,000 volt electricity, 2.3 cents a k. w. h. for first 15,000 k. w. h., 1.7 cents a k. w. h. on next 15,000 k. w. h., and 1.4 cents a k. w. h. on next 53,333 k. w. h., with discount of 10%; all over 83,333 k. w. h., 1.455 cents net a k. w. h., plus a variable coal clause and 10% surcharge.</p> <p>For heating and cooking: 4 cents net a k. w. h. Minimum monthly charge of 75 cents.</p>	10	10

¹ 13 cents to summer customers.² 15 cents to summer customers.

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1920.	Dec. 31, 1919.
Marblehead, . . .	<p>For light: 15 cents gross a k. w. h., less discount of 2 cents a k. w. h. for payment on or before the 15th of month. Minimum monthly charge of 50 cents. No wiring or lamp renewals.</p> <p>For power: 7 cents net a k. w. h. to 4 cents a k. w. h., according to quantity used. Minimum monthly charge of \$2.</p> <p>For heating: 7 cents net a k. w. h. for first 50 k. w. h.; 6 cents for next 300 k. w. h.; 5 cents a k. w. h. for all over 350 k. w. h. Minimum monthly charge of \$1.</p>	13	11
Merrimac, . . .	<p>For light: 20 cents gross a k. w. h., less discounts, for payment by 15th of month, of 20% on bills of \$50 or less to 40% on bills of \$200 and over a year. Minimum monthly charge of 80 cents. No wiring or lamp renewals.</p> <p>For power: 10 cents gross a k. w. h. for 3,000 k. w. h. or less a year; for more than 3,000 k. w. h. a year, 9 cents gross a k. w. h. to 5 cents a k. w. h., according to consumption, with discount to all customers of 10% for payment on or before the 15th of month.</p>	16	15
Middleborough, . . .	<p>For light: 13 cents gross a k. w. h. for first 100 k. w. h., 11 cents a k. w. h. for next 300 k. w. h., 10 cents a k. w. h. for all over 400 k. w. h., with discount for payment before 20th of month of $\frac{1}{2}$ cent a k. w. h. Minimum charge of \$9 a year. No wiring or lamp renewals.</p> <p>For power: 10 cents net a k. w. h. to 2.5 cents a k. w. h., according to monthly consumption.</p>	12.5	12.5
Middleton, . . .	<p>For light: 12 cents net. No wiring or lamp renewals. Minimum monthly charge of 75 cents.</p> <p>For power: 9$\frac{1}{2}$ cents net a k. w. h.</p>	12	12
North Attleborough, . . .	<p>For light: 15 cents gross a k. w. h., with discount of 5 cents if paid by 16th of month. Minimum yearly charge for breakdown service, \$6 a k. w. connected transformer capacity, less current consumed, or meter rental of 50 cents net a month. No free wiring or lamp renewals.</p> <p>For power: 10 cents gross a k. w. h. or 7$\frac{1}{2}$ cents gross a h. p., with discounts of from 5 to 70%, according to monthly consumption, and a discount of 10% for payment by 16th of month. Minimum charge of \$1 a h. p. a month. Continuous service: 3.5 to 2.09 cents net a k. w. h., including prompt payment discounts, according to monthly consumption; or \$73.92 to \$44.32 a h. p. a year, according to h. p. demand. All rates plus a coal charge of 1 cent a k. w. h.</p> <p>For heating: 5 cents gross a k. w. h., with discount of 20% if paid by 16th of month.</p>	10	10
Norwood, . . .	<p>For light: 9 cents net a k. w. h. Yearly rate: 15 cents a k. w. h. for primary usage, 4 cents a k. w. h. for secondary usage. Minimum monthly charge of \$1. No wiring. Lamp renewals at cost.</p>	9	9

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1920.	Dec. 31, 1919.
Norwood — <i>Con.</i>	For power: 12 cents net a k. w. h. for primary usage, 8 cents a k. w. h. for secondary usage and 4 cents a k. w. h. for remaining usage. Discount of 33 $\frac{1}{3}$ % on excess of \$25 a month. Customers having more than 10 k. w. demand, \$2 a k. w. demand, plus 1.9 cents a k. w. h. for k. w. h. used.		
Paxton,	For light: 12 cents net. Minimum charge of \$1 a month. No wiring or free lamp renewals. For power: 8 cents net a k. w. h.	12	12
Peabody,	For light: 12 cents gross a k. w. h. in Peabody, less discount of 10% for payment on or before 15th of month. In Lynnfield 14 cents a k. w. h., with discount of 10% for payment on or before 15th of month. Flat rates: burning until 10 o'clock for 300 nights a year, 40 cents for a 40-watt lamp to \$1.95 for a 250-watt lamp; same lamps burning every night in the year, 45 cents to \$2.35 a month; burning until 11 o'clock, from 45 cents to \$2.45 for 300 nights a year, and 55 cents to \$2.95 a month for every night in the year; burning until 12 o'clock, from 55 cents to \$2.95 a month for 300 nights, and 65 cents to \$3.55 a month for every night; burning until 1 o'clock, add to the 12 o'clock rates the difference between the 11 and 12 o'clock rates. Minimum charge, \$6 a year. No wiring or free renewals. For power: 10$\frac{1}{2}$ cents gross a k. w. h. for first 10 k. w. h. a month, 5 $\frac{1}{2}$ cents for first 200 k. w. h. in excess of first 10 k. w. h., ranging from this down to 1 $\frac{1}{2}$ cents a k. w. h. as monthly consumption increases, with discount of 10% for payment on or before 15th of month. Minimum charge of \$1 a month a k. w. of connected load.	10.8 ¹	10.8 ¹
Princeton,	For light: 12 cents gross a k. w. h. for less than 100 k. w. h. and 10 cents a k. w. h. for 100 k. w. h. or over, less discount of 10% for payment by 10th of month. Minimum monthly charge of \$1. No wiring and no free renewals. For power: 6 cents gross , less discount of 10% for payment by 10th of month. Minimum monthly charge of \$1.	10.8	10.8
Reading,	For light: 14 cents gross a k. w. h. in Reading, 16 cents gross in North Reading, Lynnfield Center and Wilmington, with discount of 10% for payment on or before 15th of month. Minimum yearly charge of \$9. No wiring or free renewals of lamps. For power: 5$\frac{1}{2}$ cents gross to 2 $\frac{1}{2}$ cents gross a k. w. h., according to monthly consumption, with discount of 10% for payment on or before the 15th of month, plus a service charge of \$1 a month per horsepower of connected load. The monthly service charge constitutes the minimum charge.	12.6 ²	12.6 ²

¹ 12.6 cents in Lynnfield.² 14.4 cents in North Reading, Lynnfield Center and Wilmington.

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1920.	Dec. 31, 1919.
Reading — <i>Con.</i>	For cooking and heating: 3 cents gross a k. w. h. less discount of 10% for payment on or before 15th of month. Minimum yearly charge of \$12. For charging storage batteries: 4 cents gross a k. w. h. less discount of 10% for payment on or before the 15th of month. Minimum charge of \$12 a year.		
Rowley, . . .	For light: 11 cents net a k. w. h. Minimum charge of \$9 a year. No wiring or free renewals. For power: same rate as for light.	11	11
Russell, . . .	For light: 12 cents net a k. w. h. Minimum charge of \$9 a year. No wiring or free renewals. For power: same rate as for light.	12	—
Shrewsbury, . . .	For light: 12 cents gross a k. w. h. for first 100 k. w. h. a month, with discount of 10% for payment in 15 days; 10 cents a k. w. h. net for all over 100 k. w. h. Minimum charge of \$6 a year. No wiring or free renewals. For power: 5 cents net a k. w. h. Minimum charge of \$24 a year.	10.8	10.8
South Hadley, . . .	For light: 13 cents gross a k. w. h., with discounts , for payment in 10 days, from 10 to 40%, according to amount of bill. Minimum monthly charge of 50 cents. Sign rate: 5 cents per k. w. h. for any amount. Minimum charge, \$1.50 a month. No free lamp renewals. Wiring at cost plus 10%. For power: 6 cents net a k. w. h. to 2.5 cents a k. w. h., according to monthly consumption. For heating: 5 cents net a k. w. h. for 100 k. w. h. or less a month; 4.5 cents for 100 to 250 k. w. h.; 4 cents for all over 250 k. w. h. Minimum charge of \$1.50 a month.	11.7	11.7
Southwick, . . .	For light: 20 cents gross a k. w. h., with discount of 2 cents a k. w. h. if paid in 10 days. Minimum monthly charge of 75 cents. No wiring or free renewals. For power: 12 cents net a k. w. h. for 200 k. w. h. or less a month; prices ranging down to 3½ cents for 5,000 k. w. h. or over. Minimum monthly charge of 75 cents.	18	—
Sterling, . . .	For light: 10 cents net a k. w. h. to 6 cents net a k. w. h., according to monthly consumption. Minimum monthly charge of \$1. No wiring or free renewals. For power: 6 cents net a k. w. h. to 3.7 cents net a k. w. h., according to monthly consumption. Monthly minimum charge of \$1. For heating: 6 cents net a k. w. h. for the first 25 k. w. h. and 4 cents a k. w. h. for all over 25 k. w. h. Minimum yearly charge of \$12.	10	10
Taunton, . . .	For light: 15 cents gross a k. w. h. for first 100 k. w. h. a month, 14 cents a k. w. h. for next 500 k. w. h. a month and 13 cents a k. w. h. for all over 600 k. w. h. a month, with discount of 10% for payment by the	13.5	13.5

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1920.	Dec. 31, 1919.
Taunton — <i>Con.</i>	15th of month. Minimum charge of 75 cents a month. No wiring or free renewals. For power: 9 cents gross a k. w. h. for first 100 k. w. h. a month, 6½ cents for next 300 k. w. h. a month, 5½ cents a k. w. h. for next 500 k. w. h. a month, 4 cents a k. w. h. for next 1,000 k. w. h. a month, 3½ cents a k. w. h. for next 3,000 k. w. h. a month and 2½ cents a k. w. h. for all additional k. w. h., with discount of 10% for payment by the 15th of the month. Minimum charge of \$1.50 a month for each h. p. installed. For heating: 5½ cents gross a k. w. h., with discount of 10% for payment in 15 days. Minimum charge of 75 cents a month.		
Templeton,	For light: 11 cents net a k. w. h. Minimum monthly charge of 75 cents for first meter, 50 cents for each additional meter installed. No wiring. For power: 8 cents net a k. w. h. for first 100 k. w. h., 6 cents a k. w. h. for second 100, and 5 cents a k. w. h. for all over 200 k. w. h. Minimum monthly charge of \$1 for first meter or h. p. installed and 50 cents for each additional meter or h. p.	11	11
Wakefield,	For light: 15 cents gross a k. w. h., with discount of 2 cents a k. w. h. for payment within 15 days. No wiring or free renewals. Minimum charge of \$9 a year. For power: 8 cents gross a k. w. h. to 2.5 cents a k. w. h., according to monthly consumption, less discount of 10% for payment within 15 days, plus a service charge of \$1 a month per h. p. of connected load.	13	13
Wellesley, .	For light: 10 cents gross a k. w. h., less discount of 15% for payment on or before 15th of month. Minimum charge of \$10 a year. Yearly lighting rates: a fixed charge of \$60 a year for each k. w. of demand up to and including 15 k. w., \$36 for each k. w. of demand exceeding 15 and including 55, \$30 for each k. w. of demand exceeding 55, plus charges for current of 5 cents a k. w. h. up to and including 1,500 k. w. h. a month, 3 cents a k. w. h. for all current exceeding 1,500 k. w. h. and including 5,500 k. w. h., and 2½ cents a k. w. h. for all exceeding 5,500 k. w. h. a month. No wiring or free renewals. For power: 6 cents gross a k. w. h. for less than 200 k. w. h. and 5 cents a k. w. h. for all in excess of 200 k. w. h., less a discount of 15% for payment on or before the 15th of the month. Minimum charge of \$10 a year for each meter. For cooking, heating and miscellaneous energy: 10 cents gross a k. w. h. up to 20 k. w. h. a month, and 3 cents a k. w. h. for over 20 k. w. h., less discount of 15% if paid by 15th of month. Minimum charge of \$10 a year.	8.5	8.5
West Boylston, .	For light: 12 cents net a k. w. h. for first 100 k. w. h. a month; 8 cents a k. w. h. for all in	12	12

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1920.	Dec. 31, 1919.
West Boylston — <i>Con.</i>	excess of 100 k. w. h. Minimum charge, \$1 a month. No wiring or lamp renewals.		
Westfield,	For power: 4 cents net a k. w. h. For light: 9 cents net a k. w. h. Are lights: \$8.75 a month for each light. Minimum monthly charge of 50 cents a meter. No wiring. No free lamp renewals. For power: 5½ cents net a k. w. h. for first 200 k. w. h. a month to 1 cent a k. w. h. for 100,000 k. w. h. or over. Minimum charge of 75 cents a month plus 50 cents for each h. p. or fraction thereof. For heating and cooking: 9 cents net a k. w. h. for first 20 k. w. h. a month, and 3 cents a k. w. h. for all over 20 k. w. h. Monthly minimum charge of 75 cents.	9	9

Street Lighting by Municipal Plants.

The following table shows as heretofore the number of street lights and their wattage installed at the end of the fiscal year 1920, and the average number in use throughout the year which ended on that date, with the average number of days and hours the same were burned in the several municipalities listed: —

Street Lights — Operation.

MUNICIPALITY.	Number of Public Lamps.	Wattage.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.
Ashburnham,	5 156 429	50 40 56	161	5.5	29.4
Belmont,	101 2 91	256 385 40	532	6.5	29.5
Boylston,	5 727	60 50	96	5.2	25.8
Braintree,	31 50 10	80 50 75	756	8.6	28.1
Chicopee,	1,098 150 7 4	72 155 245 310	1,333	10.9	30.5
Concord,	1,045 73	50 40	1,042 73	9.5 4.2	30.5 30.5
Dana,	152 657	50 60			
Danvers,	110 57 2	72 155 368	978	10.3	30.5
Georgetown,	279 2	35 87	280	3.6	26.7

Street Lights — Operation — Continued.

MUNICIPALITY.	Number of Public Lamps.	Wattage.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.
Groton,	225 29 1	50 100 200	255	6.8	30.5
Groveland,	273 659	75 50	273	6.3	26.8
Hingham,	43 182	250 60	700	6.2	30.2
Holden,	18 29 450	250 40 73	200	5.9	27.8
Holyoke,	153 331 14	155 200 300	976	10.9	30.5
Hudson, { Hudson,	146 434 27	400 50 75	468	10.6	30.5
Stow,	2 44	500 50	44	-1	-1
Hull,	227 219 8	40 50 250	559	7.5	29.0
Ipswich,	706 76 17	40 47 300	799	6.7	30.5
Littleton,	104 1 498	50 60 47	105	4.9	26.1
Mansfield,	77 324	164 40	575	10.7	30.5
Marblehead,	152 378	350 40	320 151	9.2	30.5
Merrimac,	12 224	100 50	390	5.6	30.5
Middle- borough, { Middleborough,	12 4 16	200 50 200	236	6.4	26.5
Rock, North and South Middle- borough,	2 100	300 50	22	10.8	30.3
Middleton,	108 816 67	60 60 80	100 95	5.6 6.3	30.5 29.8
North Attleborough,	4 2 2	200 250 275	854	6.0	30.5
Norwood,	629 31 47	50 200 220	712	10.9	30.5
Paxton,	7 41 57	330 65 32	41	3.8	24.5
Lynnfield,	2 2 504	125 250 32	61	10.2	29.5
Peabody, { Peabody,	72 39 39	40 47 72	585	10.7	30.5
West Peabody,	17 1 77	125 1,000 320	77	10.2	29.5
Princeton, { Lynnfield,	200 135 122	32 75 35	185 135 122	4.8 4.2	30.4 30.4
North Reading,	255 7 468	35 35 49	248	4.2	30.4
Reading, { Reading,	12 48 1	72 155 248	567	10.7	30.4
Wilmington,	24 417	320 35	416	5.0	30.4

¹ Are operated by time clock, burning time not known.

Street Lights — Operation — Concluded.

MUNICIPALITY.	Number of Public Lamps.	Wattage.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.
Rowley,	251	40	250	4.9	25.6
Russell,	46	49	46	7.8	27.3
Shrewsbury,	513	50	481	4.7	29.5
South Hadley,	89	56	98	5.4	30.5
	9	100			
	200	56	200	10.8	
Southwick,	96	60	100	10.7	28.0
	4	100			
Sterling,	71	100	71	6.5	30.4
Taunton,	1,607	40	1,938	10.8	30.4
	299	160			
	34	550	281	4.9	27.3
Templeton,	283	50			
	461	50			
	239	60			
	16	100	-1	-1	-1
Wakefield,	7	200			
	22	250			
	2	300			
	13	600			
	906	35			
	100	43	1,098	9.9	30.0
Wellesley,	32	72			
	24	100			
	23	200			
	9	360			
	1	500			
West Boylston,	234	40	240	4.7	25.2
	6	60			
	367	60			
	1	180			
	5	225	374		
Westfield,	1	300			
	22	320		11.0	30.5
	27	480			
	47	515	84		

¹ Not known.

The towns of Middleborough and Wakefield and the cities of Holyoke and Westfield operate gas plants, the first-named since October 31, 1893, the second since August 7, 1894, the third since December 15, 1902, and the last since March 14, 1898.

The plant at Middleborough makes water gas, and those at Holyoke, Wakefield and Westfield coal and water gas.

The average price received in Holyoke for gas sold during the fiscal year 1920 was \$1.37 per thousand; in Middleborough, \$1.84, in Wakefield, \$1.77; and in Westfield, \$1.78. The maximum net prices in the municipalities named at the end of the fiscal year 1920 were: Holyoke, \$1.60; Middleborough, \$2.60; Wakefield, \$2.20; and Westfield, \$1.90 per thousand cubic feet.

APPENDICES

APPENDIX A. — OFFICERS OF COMPANIES.

In accordance with the provisions of section 77 of chapter 164 of the General Laws, the Department herewith presents the names and addresses of the principal officers and directors of the companies which are engaged in the manufacture and sale of gas or electricity for light or power from the returns made as of June 30, 1921:—

THE ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.

PRINCIPAL OFFICERS.

President, A. Stuart Pratt, West Newton, Mass. *Vice-President*, Norman W. Mumford, Charles River Village, Mass. *Treasurer*, Henry B. Sawyer, Boston, Mass. *Assistant Treasurer*, John T. G. Nichols, Cambridge, Mass. *Clerk*, Victor D. Vickery, Cambridge, Mass. *Superintendent*, F. N. Sanderson, North Abington, Mass.

DIRECTORS.

Henry G. Bradlee, Brookline, Mass. A. Stuart Pratt, West Newton, Mass. Emery B. Gibbs, Brookline, Mass. Lot Phillips, West Hanover, Mass. Henry B. Sawyer, Boston, Mass. James W. Spence, Rockland, Mass. George R. Blinn, Bedford, Mass.

ADAMS GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

THE AGAWAM ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, George W. Lawrence, Greenfield, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass. *First Assistant Treasurer*, Robert W. Mitchell, Springfield, Mass. *Second Assistant Treasurer*, William D. Kellogg, Boston, Mass.

DIRECTORS.

George W. Lawrence, Greenfield, Mass. Joseph W. Stevens, Greenfield, Mass. Fred T. Ley, Springfield, Mass. W. Rodman Peabody, Boston, Mass. Fred C. Abercrombie, Turners Falls, Mass.

AMESBURY ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Jacob F. Spalding, Salisbury, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Jacob F. Spalding, Salisbury, Mass. Benjamin F. Sargent, Amesbury, Mass. Harland A. Sawyer, Amesbury, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Edward L. Bennett, Cambridge, Mass. Harold B. Lamont, Lexington, Mass. Arthur H. Wellman, Topsfield, Mass. Edward C. Mason, Winchester, Mass.

AMESBURY AND SALISBURY GAS COMPANY.

PRINCIPAL OFFICERS.

President, Daniel Cashman, Haverhill, Mass. *Treasurer and Clerk*, John Cashman, Haverhill, Mass.

DIRECTORS.

Daniel Cashman, Haverhill, Mass. John Cashman, Haverhill, Mass.

AMHERST GAS COMPANY.

PRINCIPAL OFFICERS.

President, George W. Lawrence, Greenfield, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass. *Assistant Treasurers*, William D. Kellogg, Arlington, Mass., and John O'Connell, Amherst, Mass.

DIRECTORS.

George W. Lawrence, Greenfield, Mass. Joseph W. Stevens, Greenfield, Mass. Eugene P. Bartlett, Pelham, Mass. W. Rodman Peabody, Boston, Mass. Fred C. Abercrombie, Turners Falls, Mass.

ARLINGTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

ATHOL GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Alonzo P. Weeks, Winchester, Mass. *Vice-Presidents*, Elihu G. Loomis, Bedford, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Elihu G. Loomis, Bedford, Mass. Paul B. Webber, Bedford, Mass. Alonzo P. Weeks, Winchester, Mass. Bowen Tufts, Hull, Mass. M. Bernard Webber, Bedford, Mass. Edward L. Bennett, Cambridge, Mass. Edward C. Mason, Winchester, Mass.

ATTLEBORO GAS LIGHT CORPORATION.

PRINCIPAL OFFICERS.

President, William C. Davenport, Taunton, Mass. *Treasurer*, Walter T. Soper, Taunton, Mass. *Clerk*, William J. Luther, Attleboro, Mass.

DIRECTORS.

William C. Davenport, Taunton, Mass. Walter T. Soper, Taunton, Mass. Frank L. Tinkham, Taunton, Mass. Henry F. Bassett, Taunton, Mass. Charles W. Davol, Taunton, Mass. James E. Blake, Attleboro, Mass.

ATTLEBORO STEAM AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Thomas C. Fales, Egypt, Mass. *Vice-President*, J. Edward Hills, Wellesley, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

Thomas C. Fales, Egypt, Mass. J. Edward Hills, Wellesley, Mass. G. Loring Briggs, Brookline, Mass. Nelson C. Fales, Brookline, Mass. Vincent Goldthwaite, Wellesley, Mass.

AYER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

A. W. BARNES STEAM SPECIALTY COMPANY.

(BOSTON.)

PRINCIPAL OFFICERS.

President, Albert W. Barnes, Everett, Mass. *Treasurer*, John L. Collins, Dorchester, Mass. *Clerk*, Horace E. Whitten, West Somerville, Mass.

DIRECTORS.

Albert L. Barnes, Everett, Mass. John L. Collins, Dorchester, Mass. Horace E. Whitten, West Somerville, Mass.

BEVERLY GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Andrew W. Rogers, Beverly, Mass. *Treasurer and Clerk*, Charles R. Prichard, Lowell, Mass.

DIRECTORS.

Andrew W. Rogers, Beverly, Mass. Herbert F. Winslow, Boston, Mass. Sidney W. Winslow, Jr., Boston, Mass. Chauncey N. Waldron, Brookline, Mass. Charles R. Prichard, Lowell, Mass.

BLACKSTONE ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur H. Wellman, Topsfield, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Merton E. Grush, Winchester, Mass. Edward C. Mason, Winchester, Mass. Arthur H. Wellman, Topsfield, Mass.

BLOCK PLANT ELECTRIC LIGHT COMPANY.

(BOSTON.)

PRINCIPAL OFFICERS.

President, Francis I. Welsh, Everett, Mass. *Treasurer and Clerk*, John W. Rogers, Hyde Park, Mass.

DIRECTORS.

Francis I. Welsh, Everett, Mass. John W. Rogers, Hyde Park, Mass. Arthur W. Krey, Dorchester, Mass.

BOSTON CONSOLIDATED GAS COMPANY.

PRINCIPAL OFFICERS.

President, William A. Wood, Boston, Mass. *Vice-Presidents*, Dana D. Barnum, Dedham, Mass., and E. N. Wrightington, Brookline, Mass. *Treasurer*, Dana D. Barnum, Dedham, Mass. *Assistant Treasurer*, George M. Cox, Newton, Mass. *Clerk*, Arthur S. Bull, Boston, Mass. *Secretary*, Henry S. Lyons, Brookline, Mass.

DIRECTORS.

Charles F. Adams, Boston, Mass. W. C. Baylies, Boston, Mass. Samuel Carr, Boston, Mass. Neal Rantoul, Boston, Mass. James L. Richards, Newtonville, Mass. Joseph B. Russell, Cambridge, Mass. Charles G. Smith, Brookline, Mass. Frederic E. Snow, Boston, Mass. Robert Winsor, Jr., Weston, Mass. Edwin S. Webster, Newton, Mass. Ernest G. Adams, Brookline, Mass. Robert Winsor, Weston, Mass. W. A. Wood, Boston, Mass. Myles Connors, Boston, Mass.

BROCKTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Marcus Beebe, Malden, Mass. *Vice-President*, John S. Bartlett, Lynn, Mass. *Treasurer*, Micajah P. Clough, Lynn, Mass. *Clerk*, Charles S. Purinton, Plymouth, Mass.

DIRECTORS.

Micajah P. Clough, Lynn, Mass. John S. Bartlett, Lynn, Mass. Charles S. Purinton, Plymouth, Mass. Marcus Beebe, Malden, Mass. H. K. Morrison, Lynn, Mass. B. N. Johnson, Lynn, Mass. R. C. Morse, Lynn, Mass. Stewart McLeod, Brockton, Mass. George H. Priest, Brockton, Mass.

CAMBRIDGE ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, J. Henry Russell, Cambridge, Mass. *Vice-President*, Gustavus Goepper, Cambridge, Mass. *Treasurer and Clerk*, Welles E. Holmes, Newton, Mass.

DIRECTORS.

J. Henry Russell, Cambridge, Mass. Gustavus Goepper, Cambridge, Mass. John H. Corcoran, Cambridge, Mass. William Minot, Boston, Mass. William Blodget, Chestnut Hill, Mass.

CAMBRIDGE GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Albert M. Barnes, Cambridge, Mass. *Vice-President and Clerk*, Karl S. Barnes, Cambridge, Mass. *Treasurer*, Vinton W. Mason, Cambridge, Mass.

DIRECTORS.

Daniel G. Tyler, Lexington, Mass. Stanley B. Hildreth, Harvard, Mass. George A. Sawyer, Cambridge, Mass. Arthur C. Whitney, Lexington, Mass. Edward W. Hutchins, Boston, Mass. George S. Wright, Watertown, Mass. Albert M. Barnes, Cambridge, Mass.

CAPE AND VINEYARD ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Benjamin C. Cromwell, Tisbury, Mass. *Vice-President*, Henry H. Taylor, Falmouth, Mass. *Treasurer and Clerk*, Eugene Carpenter, Oak Bluffs, Mass. *Assistant Treasurers*, Ralph W. Coffin, Tisbury, Mass., and Theodore Chaffin, Barnstable, Mass.

DIRECTORS.

Benjamin C. Cromwell, Tisbury, Mass. John C. Hamblin, Oak Bluffs, Mass. Ralph W. Coffin, Tisbury, Mass. Eugene Carpenter, Oak Bluffs, Mass. Perez H. Phinney, Monument Beach, Mass. Arthur E. Guyer, Hyannis, Mass. Henry H. Taylor, Falmouth, Mass.

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Arthur H. Wellman, Topsfield, Mass. *Vice-Presidents*, Chauncey D. Parker, Boston, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Fred T. Ley, Springfield, Mass. Bowen Tufts, Hull, Mass. Paul B. Webber, Bedford, Mass. Merton E. Grush, Winchester, Mass. Henry I. Harriman, Newton, Mass. Edward C. Mason, Winchester, Mass. Charles R. Adams, Brookline, Mass. Arthur H. Wellman, Topsfield, Mass.

CENTRAL MASSACHUSETTS POWER COMPANY.

(An unincorporated voluntary association.)

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Fred T. Ley, Springfield, Mass. Bowen Tufts, Hull, Mass. Paul B. Webber, Bedford, Mass. Merton E. Grush, Winchester, Mass. Edward C. Mason, Winchester, Mass. Arthur H. Wellman, Topsfield, Mass.

CHARLEMONT ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President and Vice-President, George H. Turner, Charlemont, Mass. *Treasurer and Clerk*, William T. Turner, Charlemont, Mass.

DIRECTORS.

George H. Turner, Charlemont, Mass. William T. Turner, Charlemont, Mass.

CHARLESTOWN GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Frank J. Bartlett, Malden, Mass. *Vice-President*, James M. Hunnewell, Boston, Mass. *Treasurer and Clerk*, Samuel J. Fowler, Cambridge, Mass.

DIRECTORS.

Frank J. Bartlett, Malden, Mass. James M. Hunnewell, Boston, Mass. Frank D. Brown, Cambridge, Mass. Frank M. Sawtell, Malden, Mass. George O. G. Coale, Boston, Mass. F. Foster Sherburne, Lexington, Mass. Samuel J. Fowler, Cambridge, Mass.

CHESTER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Clara M. Gardner, Chester, Mass. *Treasurer and Clerk*, E. LeRoy Gardner, Chester, Mass.

DIRECTORS.

Clara M. Gardner, Chester, Mass. E. LeRoy Gardner, Chester, Mass.

CITIZENS' GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

PRINCIPAL OFFICERS.

President, Roland B. Hussey, Nantucket, Mass. *Treasurer and Clerk*, Albert G. Brock, Nantucket, Mass.

DIRECTORS.

Roland B. Hussey, Nantucket, Mass. Albert G. Brock, Nantucket, Mass. John C. Ring, Nantucket, Mass. George C. Rule, Nantucket, Mass. William C. Brock, Nantucket, Mass. Harry B. Turner, Nantucket, Mass. Charles R. Prichard, Beverly, Mass. Franklin E. Smith, Newton, Mass.

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

PRINCIPAL OFFICERS.

President, William B. Nichols, Quincy, Mass. *Vice-President*, Robert Grant, Brookline, Mass. *Treasurer*, Henry C. French, West Newton, Mass. *Clerk*, Arthur S. Bull, Boston, Mass.

DIRECTORS.

James L. Richards, Newtonville, Mass. Henry C. French, West Newton, Mass. E. M. Richards, West Newton, Mass. Clarence E. Burgin, Quincy, Mass. Nathan G. Nickerson, Quincy, Mass. Robert Grant, Brookline, Mass. William B. Nichols, Quincy, Mass.

CLINTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Chandler M. Wood, Winchester, Mass. *Vice-President*, Charles R. Adams, Boston, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

Chandler M. Wood, Winchester, Mass. Charles R. Adams, Boston, Mass. B. Devereux Barker, Boston, Mass. Thomas C. Fales, Egypt, Mass. Vincent Goldthwaite, Wellesley, Mass.

EAST BOSTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, N. W. Gifford, Cambridge, Mass. *Vice-President*, Robert Grant, Brookline, Mass. *Treasurer*, Henry C. French, West Newton, Mass. *Clerk*, Arthur S. Bull, Boston, Mass.

DIRECTORS.

James L. Richards, Newtonville, Mass. N. W. Gifford, Cambridge, Mass. W. H. Allen, Newtonville, Mass. Thomas Hunt, Boston, Mass. Edward Page, Newtonville, Mass. Robert Grant, Brookline, Mass. Edwin M. Richards, West Newton, Mass.

EASTERN MASSACHUSETTS ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *Vice-President*, D. Edgar Manson, Brookline, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, Russell C. Tenney, Cambridge, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, Isaac S. Hall, West Medford, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Springfield, Mass.

DIRECTORS.

Charles H. Tenney, Springfield, Mass. Albert B. Tenney, Lexington, Mass. Horace P. Wood, Boston, Mass. Edward M. Bradley, New Haven, Conn. Samuel A. York, New Haven, Conn. Bernon E. Helme, Kingston, R. I. F. S. Smith, Boston, Mass.

EASTHAMPTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, George W. Lawrence, Greenfield, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass.

DIRECTORS.

George W. Lawrence, Greenfield, Mass. Joseph W. Stevens, Greenfield, Mass. Fred C. Abercrombie, Turners Falls, Mass. Frank W. Hance, Turners Falls, Mass. Charles W. Hazelton, Montague City, Mass. Horace L. Clark, Easthampton, Mass. Frank E. Lyman, Easthampton, Mass. John N. Lyman, Easthampton, Mass. Charles H. Johnson, Easthampton, Mass.

THE EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

PRINCIPAL OFFICERS.

President, Charles L. Edgar, Brookline, Mass. *Vice-President*, Walter C. Baylies, Taunton, Mass. *Treasurer and Assistant Clerk*, Thomas K. Cummins, Milton, Mass. *Assistant Treasurer and Clerk*, Fred C. Havlin, Somerville, Mass.

DIRECTORS.

Charles F. Adams, Concord, Mass. Rudolphe L. Agassiz, Hamilton, Mass. Oliver Ames, North Easton, Mass. Robert Amory, Boston, Mass. Walter C. Baylies, Taunton, Mass. I. Tucker Burr, Milton, Mass. Thomas K. Cummins, Milton, Mass. Charles L. Edgar, Brookline, Mass. Robert F. Herrick, Milton, Mass. George R. Jewett, Salem, Mass. Robert Saltonstall, Readville, Mass. John E. Thayer, Jr., Hamilton, Mass.

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

PRINCIPAL OFFICERS.

President, Frederick B. Howard, Brockton, Mass. *Vice-President*, A. Stuart Pratt, West Newton, Mass. *Treasurer*, Henry B. Sawyer, Boston, Mass. *Assistant Treasurer*, John T. G. Nichols, Cambridge, Mass. *Clerk*, Victor D. Vickery, Cambridge, Mass. *Manager*, Albert F. Nelson, Brockton, Mass.

DIRECTORS.

Henry G. Bradlee, Brookline, Mass. Russell Robb, Concord, Mass. Charles S. Purinton, Plymouth, Mass. William C. Williams, Dedham, Mass. Frederick B. Howard, Brockton, Mass.

FALL RIVER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Albert F. Dow, Fall River, Mass. *Vice-President and General Manager*, Roy F. Whitney, Fall River, Mass. *Treasurer and Clerk*, Andrew P. Nichols, Fall River, Mass. *Assistant Treasurers*, Owen Durfee, Fall River, Mass., and Mildred White, Fall River, Mass.

DIRECTORS.

Thomas B. Bassett, Fall River, Mass. Jerome C. Borden, Fall River, Mass. Spencer Borden, Jr., Fall River, Mass. John S. Brayton, Jr., Fall River, Mass. William L. S. Brayton, Fall River, Mass. Simeon B. Chase, Fall River, Mass. Frederick O. Dodge, Fall River, Mass. Albert F. Dow, Fall River, Mass. Nathan Durfee, Fall River, Mass. Robert S. Goff, Fall River, Mass. Albert A. Harrison, Fall River, Mass. Oliver S. Hawes, Fall River, Mass. James E. Osborn, Fall River, Mass. Roy F. Whitney, Fall River, Mass. Charles Walcott, Boston, Mass.

FALL RIVER GAS WORKS COMPANY.

PRINCIPAL OFFICERS.

President, Marcy L. Sperry, Milton, Mass. *Vice-President*, Jason C. Leighton, Somerville, Mass. *Treasurer*, Henry B. Sawyer, Boston, Mass. *Assistant Treasurers*, John T. G. Nichols, Cambridge, Mass., Lawrence E. Eustis, Cambridge, Mass., and Sidney E. Baker, Fall River, Mass. *Clerk*, Victor D. Vickery, Cambridge, Mass. *Manager*, Joseph E. Nute, Fall River, Mass.

DIRECTORS.

Malcolm Donald, Milton, Mass. Alfred D. Foster, Milton, Mass. George C. Lee, Westwood, Mass. Robert H. Gardiner, Jr., Needham, Mass. Philip Stockton, Manchester, Mass. Spencer Borden, Jr., Fall River, Mass. Edward R. Utley, Cambridge, Mass. John E. Thayer, Jr., Lancaster, Mass. Marcy L. Sperry, Milton, Mass.

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, D. Edgar Manson, Brookline, Mass. *Vice-President*, Albert B. Tenney, Lexington, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, R. C. Tenney, Cambridge, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, I. S. Hall, West Medford, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Springfield, Mass.

DIRECTORS.

Charles H. Tenney, Springfield, Mass. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Herbert I. Wallace, Fitchburg, Mass. Charles E. Ware, Fitchburg, Mass. Bernon E. Helme, Kingston, R. I. Horace P. Wood, Boston, Mass. Forrest S. Smith, Boston, Mass.

FRANKLIN COUNTY POWER COMPANY.

(An unincorporated voluntary association.)

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

TRUSTEES.

Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Edward C. Mason, Winchester, Mass. Paul B. Webber, Bedford, Mass. M. Bernard Webber, Bedford, Mass. Chandler M. Wood, Winchester, Mass.

FRANKLIN ELECTRIC LIGHT COMPANY.

(TURNERS FALLS.)

PRINCIPAL OFFICERS.

President, Fred C. Abercrombie, Turners Falls, Mass. *Vice-President*, Charles W. Schuler, Montague City, Mass. *Treasurer and Clerk*, Charles I. Hosmer, Turners Falls, Mass.

DIRECTORS.

Fred C. Abercrombie, Turners Falls, Mass. Charles W. Schuler, Montague City, Mass. Charles W. Hazelton, Montague City, Mass. M. H. Mahoney, Worcester, Mass. L. S. Field, Montague, Mass. W. J. Parsons, Millers Falls, Mass. F. W. Hance, Turners Falls, Mass.

GARDNER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Thatcher B. Dunn, Gardner, Mass. *Vice-President*, Malcolm G. Chace, Providence, R. I. *Treasurer*, Francis S. Whittemore, Gardner, Mass. *Clerk*, Richard Y. Fitzgerald, Boston, Mass.

DIRECTORS.

Thatcher B. Dunn, Gardner, Mass. Malcolm G. Chace, Providence, R. I. Francis S. Whittemore, Gardner, Mass. Henry I. Harriman, Newton, Mass. Philip Young, Boston, Mass.

GARDNER GAS, FUEL AND LIGHT COMPANY.

PRINCIPAL OFFICERS.

Vice-President, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Harold B. Lamont, Lexington, Mass. Bowen Tufts, Hull, Mass. James A. Stiles, Gardner, Mass. Chauncey D. Parker, Boston, Mass. Paul B. Webber, Bedford, Mass. Louis A. Greenwood, Gardner, Mass. Edward L. Bennett, Cambridge, Mass. Frank J. Pierce, Gardner, Mass. George A. Dunn, Gardner, Mass. Edward C. Mason, Winchester, Mass.

GLOUCESTER ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, William H. Jordan, Gloucester, Mass. *Vice-President*, Fred A. Barker, Gloucester, Mass. *Treasurer and Clerk*, Robert C. Morse, Boston, Mass. *Assistant Treasurer*, Micajah P. Clough, Boston, Mass. *General Manager*, Ernest L. Munger, Gloucester, Mass.

DIRECTORS.

William H. Jordan, Gloucester, Mass. Fred A. Barker, Gloucester, Mass. Robert C. Morse, Boston, Mass. Micajah P. Clough, Boston, Mass. Joseph O. Proctor, Jr., Boston, Mass. Charles R. Prichard, Lowell, Mass.

GLOUCESTER GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Joseph W. Stevens, Greenfield, Mass. *Vice-President*, George W. Lawrence, Greenfield, Mass. *Treasurer*, Fred C. Abercrombie, Turners Falls, Mass. *Assistant Treasurers*, Linwood E. Hewitt, Turners Falls, Mass., Frank C. Keegan, Greenfield, Mass., and William D. Kellogg, Boston, Mass. *Clerk*, F. Leslie Foss, Greenfield, Mass.

DIRECTORS.

Joseph W. Stevens, Greenfield, Mass. George W. Lawrence, Greenfield, Mass. Eugene B. Blake, Greenfield, Mass. William B. Allen, Greenfield, Mass. Frederick H. Payne, Greenfield, Mass. John W. Smead, Greenfield, Mass. William A. Davenport, Greenfield, Mass.

GREENFIELD GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Wallace L. Mason, Keene, N. H. *Treasurer*, Philip H. Faulkner, Keene, N. H. *Assistant Treasurer*, Edward L. Gay, Keene, N. H. *Clerk*, Charles N. Stoddard, Greenfield, Mass. *Manager*, F. C. Butler, Greenfield, Mass.

DIRECTORS.

Wallace L. Mason, Keene, N. H. Allen Hollis, Concord, N. H. Charles N. Stoddard, Greenfield, Mass. Philip H. Faulkner, Keene, N. H. Ralph D. Smith, Keene, N. H.

HARVARD GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

HAVERHILL ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Howard T. Sands, Melrose, Mass. *Vice-President*, Albert B. Tenney, Lexington, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, Rockwell C. Tenney, Cambridge, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, Isaac C. Hall, West Medford, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Springfield, Mass.

DIRECTORS.

Charles H. Tenney, Springfield, Mass. Albert B. Tenney, Lexington, Mass. Howard T. Sands, Melrose, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Bernon E. Helme, Kingston, R. I. Forrest S. Smith, Boston, Mass.

HAVERHILL GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Frederick P. Royce, Dedham, Mass. *Vice-President*, Marcy L. Sperry, Milton, Mass. *Treasurer*, Henry B. Sawyer, Boston, Mass. *Assistant Treasurer*, John T. G. Nichols, Cambridge, Mass. *Clerk*, Victor D. Vickery, Cambridge, Mass. *Manager*, J. P. Ingle, Haverhill, Mass.

DIRECTORS.

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HUNTINGTON ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Henry E. Stanton, Huntington, Mass. *Treasurer*, Eliza A. Stanton, Huntington, Mass. *Clerk*, Luke W. Stanton, Huntington, Mass. *Superintendent*, Emroy E. Stanton, Huntington, Mass.

DIRECTORS.

Henry E. Stanton, Huntington, Mass. Emroy E. Stanton, Huntington, Mass. Luke W. Stanton, Huntington, Mass.

IPSWICH GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Daniel Safford, Ipswich, Mass. *Treasurer and Clerk*, George E. Farley, Ipswich, Mass. *Manager*, Charles W. Brown, Ipswich, Mass.

DIRECTORS.

Daniel Safford, Ipswich, Mass. George E. Farley, Ipswich, Mass. Jennie T. Safford, Ipswich, Mass. Emeline F. Farley, Ipswich, Mass. Charles W. Brown, Ipswich, Mass.

LAWRENCE GAS COMPANY.

PRINCIPAL OFFICERS.

President, I. McD. Garfield, Boston, Mass. *Vice-President and Agent*, Fred H. Sargent, Lawrence, Mass. *Treasurer*, R. W. Emmons, 2d, Boston, Mass. *Clerk*, H. R. Peverly, Melrose, Mass.

DIRECTORS.

N. H. Emmons, Boston, Mass. R. W. Emmons, 2d, Boston, Mass. Walter Coulson, Lawrence, Mass. Franklin Butler, Lawrence, Mass. I. McD. Garfield, Boston, Mass. F. H. Sargent, Lawrence, Mass. Thomas D. Gannett, Boston, Mass. James H. Bride, Lawrence, Mass. Robert H. Gardiner, Jr., Boston, Mass.

LEE ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Bennett T. Gale, Lee, Mass. *Vice-President*, William L. Adam, Pittsfield, Mass. *Treasurer*, William A. Whittlesey, Pittsfield, Mass. *Clerk and Manager*, Carl Wurtzbach, Lee, Mass.

DIRECTORS.

William L. Adam, Pittsfield, Mass. S. G. Colt, Pittsfield, Mass. Bennett T. Gale, Lee, Mass. James A. Rice, Lee, Mass. William A. Whittlesey, Pittsfield, Mass. D. M. Wilcox, Lee, Mass. Carl Wurtzbach, Lee, Mass.

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

LEOMINSTER GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

LEXINGTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

THE LOWELL ELECTRIC LIGHT CORPORATION.

PRINCIPAL OFFICERS.

President, A. Stuart Pratt, West Newton, Mass. *Vice-President*, Norman W. Mumford, Charles River Village, Mass. *Treasurer*, Henry B. Sawyer, Boston, Mass. *Assistant Treasurers*, John T. G. Nichols, Cambridge, Mass., and Lawrence E. Eustis, Cambridge, Mass. *Clerk*, Victor D. Vickery, Cambridge, Mass. *Local Manager*, John A. Hunnewell, Lowell, Mass.

DIRECTORS.

Henry G. Bradlee, Brookline, Mass. Harry Dunlap, Lowell, Mass. Stedman Buttrick, Concord, Mass. Edwin S. Webster, Newton, Mass. A. Stuart Pratt, West Newton, Mass. Jesse P. Lyman, Ashby, Mass. Albert W. Rice, Worcester, Mass.

LOWELL GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, George S. Motley, Lowell, Mass. *First Vice-President*, Frank E. Dunbar, Lowell, Mass. *Second Vice-President*, Charles R. Prichard, Lowell, Mass. *Treasurer and Clerk*, George F. Wagner, Lowell, Mass.

DIRECTORS.

Edward N. Burke, Lowell, Mass. Austin K. Chadwick, Lowell, Mass. Frank E. Dunbar, Lowell, Mass. George S. Motley, Lowell, Mass. Clarence H. Nelson, Lowell, Mass. C. Brooks Stevens, Lowell, Mass. Edward M. Tucke, Lowell, Mass.

LUDLOW ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, George W. Lawrence, Greenfield, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass. *First Assistant Treasurer*, Robert W. Mitchell, Springfield, Mass. *Second Assistant Treasurer*, William D. Kellogg, Boston, Mass.

DIRECTORS.

George W. Lawrence, Greenfield, Mass. Joseph W. Stevens, Greenfield, Mass. W. Rodman Peabody, Boston, Mass. Fred C. Abercrombie, Turners Falls, Mass.

LYNN GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, John S. Bartlett, Lynn, Mass. *Vice-President*, Micajah P. Clough, Lynn, Mass. *Treasurer and Clerk*, Eugene B. Fraser, Lynn, Mass. *General Manager*, H. K. Morrison, Lynn, Mass.

DIRECTORS.

John S. Bartlett, Lynn, Mass. Henry N. Berry, Lynn, Mass. Micajah P. Clough, Lynn, Mass. Albert M. Creighton, Lynn, Mass. Eugene B. Fraser, Lynn, Mass. Benjamin N. Johnson, Lynn, Mass. Arthur W. Pinkham, Lynn, Mass. C. S. Purinton, Plymouth, Mass.

MALDEN ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *Vice-President*, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, Russell C. Tenney, Boston, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, Isaac S. Hall, West Medford, Mass.

DIRECTORS.

Charles H. Tenney, Springfield, Mass. Albert B. Tenney, Lexington, Mass. Howard T. Sands, Melrose, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Bernon E. Helme, Kingston, R. I. I. Peace Hazard, Syracuse, N. Y. Forrest S. Smith, Boston, Mass.

MALDEN AND MELROSE GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *Vice-President*, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, Rockwell C. Tenney, Cambridge, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, Isaac S. Hall, Medford, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Springfield, Mass.

DIRECTORS.

Charles H. Tenney, Springfield, Mass. Albert B. Tenney, Lexington, Mass. Howard T. Sands, Melrose, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Bernon E. Helme, Kingston, R. I. I. Peace Hazard, Syracuse, N. Y. Forrest S. Smith, Boston, Mass.

MANCHESTER ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Oliver T. Roberts, Manchester, Mass. *Vice-President*, C. F. Bancroft, Boston, Mass. *Treasurer*, C. R. Rockwell, Milton, Mass. *Clerk*, Raymond C. Allen, Manchester, Mass. *Manager*, Thomas A. Lees, Manchester, Mass.

DIRECTORS.

Gordon Abbott, Manchester, Mass. T. Jefferson Coolidge, Manchester, Mass. Philip Dexter, Boston, Mass. George C. Lee, Westwood, Mass. Oliver T. Roberts, Manchester, Mass.

MARLBOROUGH ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Elihu G. Loomis, Bedford, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Elihu G. Loomis, Bedford, Mass. Paul B. Webber, Bedford, Mass. Bowen Tufts, Hull, Mass. Alonzo P. Weeks, Winchester, Mass. Louis P. Howe, Marlborough, Mass. Edward C. Mason, Winchester, Mass.

MARLBOROUGH-HUDSON GAS COMPANY.

PRINCIPAL OFFICERS.

President, Alonzo P. Weeks, Winchester, Mass. *Vice-Presidents*, Elihu G. Loomis, Bedford, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Elihu G. Loomis, Bedford, Mass. Paul B. Webber, Bedford, Mass. Bowen Tufts, Hull, Mass. Alonzo P. Weeks, Winchester, Mass. Edward L. Bennett, Cambridge, Mass.

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

MILFORD GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

MILL RIVER ELECTRIC LIGHT COMPANY.

(WILLIAMSBURG.)

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Oliver Prescott, Dartmouth, Mass. *Vice-President*, Frank H. Gifford, New Bedford, Mass. *Treasurer and Clerk*, Charles R. Price, New Bedford, Mass. *General Manager*, William H. Snow, New Bedford, Mass.

DIRECTORS.

Lot B. Bates, New Bedford, Mass. Frank H. Gifford, New Bedford, Mass.
Thomas F. Glennon, New Bedford, Mass. Henry M. Knowles, New Bedford, Mass.
Parkman M. Lund, New Bedford, Mass. John S. Perry, New Bedford, Mass.
William H. Pitman, New Bedford, Mass. Oliver Prescott, Dartmouth, Mass.
Charles R. Price, New Bedford, Mass. Frederic Taber, New Bedford, Mass.
Francis E. Frothingham, Boston, Mass.

NEWBURYPORT GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Arthur W. Wood, Arlington, Mass. *Vice-President*, N. N. Jones, Newburyport, Mass. *Treasurer and Clerk*, F. C. Abercrombie, Turners Falls, Mass. *Assistant Treasurer*, William D. Kellogg, Arlington, Mass.

DIRECTORS.

Arthur W. Wood, Arlington, Mass. N. N. Jones, Newburyport, Mass. William C. Chick, Boston, Mass. J. Preston Rice, Boston, Mass. William G. Fisher, Newburyport, Mass. William E. Stanwood, Boston, Mass.

NEW ENGLAND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Henry I. Harriman, Newton, Mass. *Vice-President*, George S. Smith, Newton Center, Mass. *Treasurer*, William W. Brooks, Brookline, Mass. *Clerk*, Richard Y. Fitzgerald, Jamaica Plain, Mass.

DIRECTORS.

Charles L. Ayling, Brookline, Mass. George B. Baker, Chestnut Hill, Mass. Malcolm G. Chace, Providence, R. I. Richard Y. Fitzgerald, Jamaica Plain, Mass. Henry I. Harriman, Newton, Mass. Samuel C. Moore, Worcester, Mass. John S. Phipps, New York, N. Y. Arthur E. Pope, Wellesley Hills, Mass. Philip Stockton, Manchester, Mass. George S. Smith, Newton Center, Mass. Philip Young, Boston, Mass.

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Waldo A. Learned, Newton, Mass. *Vice-President*, Robert Grant, Brookline, Mass. *Treasurer and Clerk*, A. S. Bull, Boston, Mass. *Assistant Treasurer*, Henry C. French, West Newton, Mass.

DIRECTORS.

George H. Doty, Waltham, Mass. Robert Grant, Brookline, Mass. Sidney Harwood, Newton, Mass. Waldo A. Learned, Newton, Mass. James L. Richards, Newton, Mass. E. P. Smith, Waltham, Mass. Edwin M. Richards, Newton, Mass.

NORTH ADAMS GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

NORTHAMPTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Austin W. Follett, North Attleborough, Mass. *Treasurer and Clerk*, J. F. Coddington, North Attleborough, Mass.

DIRECTORS.

Austin W. Follett, North Attleborough, Mass. Ira Richards, North Attleborough, Mass. Harry F. Barrows, North Attleborough, Mass. Woodbury Melcher, Brookline, Mass. Joseph B. Gerould, North Attleborough, Mass. Edwin A. Coddington, North Attleborough, Mass.

NORTON POWER AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Robert H. Hewins, Norton, Mass. Merton E. Grush, Winchester, Mass. Edward C. Mason, Winchester, Mass.

NORWOOD GAS COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Paul B. Webber, Bedford, Mass. Vincent Goldthwaite, Wellesley, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Herbert M. Plimpton, Norwood, Mass. Louis E. Flye, Norwood, Mass. Edward C. Mason, Winchester, Mass.

OLD COLONY GAS COMPANY.

PRINCIPAL OFFICERS.

President, E. M. Farnsworth, Brookline, Mass. *Vice-President and Treasurer*, E. M. Farnsworth, Jr., Brookline, Mass. *Clerk*, Howard B. Hall, East Braintree, Mass.

DIRECTORS.

E. M. Farnsworth, Brookline, Mass. E. M. Farnsworth, Jr., Brookline, Mass. G. Loring Briggs, Brookline, Mass. Thomas C. Fales, Egypt, Mass. Albert L. Lincoln, Brookline, Mass.

PEPPERELL ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Thomas Shortall, Boston, Mass. *Treasurer*, Stanley B. Fleet, Boston, Mass.

DIRECTORS.

Thomas Shortall, Boston, Mass. Stanley B. Fleet, Boston, Mass. Charles Clough, Boston, Mass.

PITTSFIELD COAL GAS COMPANY.

PRINCIPAL OFFICERS.

President and Clerk, William L. Adam, Pittsfield, Mass. *Vice-President*, George H. Tucker, Pittsfield, Mass. *Treasurer*, Harry A. Dunbar, Pittsfield, Mass.

DIRECTORS.

William L. Adam, Pittsfield, Mass. George H. Tucker, Pittsfield, Mass. William G. Backus, Pittsfield, Mass. Thomas F. Plunkett, Pittsfield, Mass. Norman C. Hull, Pittsfield, Mass. Irving D. Ferry, Pittsfield, Mass. Arthur H. Rice, Pittsfield, Mass.

PITTSFIELD ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President and Treasurer, Alexander Kennedy, Pittsfield, Mass. *Vice-President*, Charles E. Merrill, Pittsfield, Mass. *Assistant Treasurer*, W. A. Whittlesey, Pittsfield, Mass. *Clerk*, William L. Adam, Pittsfield, Mass.

DIRECTORS.

William L. Adam, Pittsfield, Mass. Samuel G. Colt, Pittsfield, Mass. Winthrop M. Crane, Dalton, Mass. Edward A. Jones, Pittsfield, Mass. Alexander Kennedy, Pittsfield, Mass. Charles E. Merrill, Pittsfield, Mass. Henry R. Peirson, Pittsfield, Mass. Arthur H. Rice, Pittsfield, Mass. W. A. Whittlesey, Pittsfield, Mass. Carl Wurtzbach, Lee, Mass.

PLYMOUTH ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, W. L. Boyden, Plymouth, Mass. *Treasurer*, A. Cleveland Bent, Taunton, Mass. *Assistant Treasurer*, George H. Williams, Plymouth, Mass. *Clerk*, Arthur Lord, Plymouth, Mass.

DIRECTORS.

A. Cleveland Bent, Taunton, Mass. Arthur Lord, Plymouth, Mass. Bowen Tufts, Hull, Mass. W. L. Boyden, Plymouth, Mass. George H. Williams, Plymouth, Mass.

PLYMOUTH GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

Vice-President, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Arthur Lord, Plymouth, Mass. Bowen Tufts, Hull, Mass. A. Cleveland Bent, Taunton, Mass. Edward C. Mason, Winchester, Mass. Chauncey D. Parker, Boston, Mass. Paul B. Webber, Bedford, Mass. Harold B. Lamont, Lexington, Mass.

PROVINCETOWN LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, A. Cleveland Bent, Taunton, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, William H. Young, Provincetown, Mass. *Assistant Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

A. Cleveland Bent, Taunton, Mass. George H. Williams, Plymouth, Mass. William H. Young, Provincetown, Mass. Walter H. Welsh, Provincetown, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Arthur Lord, Plymouth, Mass. Merton E. Grush, Winchester, Mass. Edward C. Mason, Winchester, Mass.

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President and Treasurer, Henry M. Faxon, Quincy, Mass. *Vice-President*, Thomas Fenno, Quincy, Mass. *Clerk*, Alva Morrison, Cambridge, Mass.

DIRECTORS.

Henry M. Faxon, Quincy, Mass. Thomas Fenno, Quincy, Mass. James E. Cashman, Quincy, Mass. Alva Morrison, Cambridge, Mass.

RANDOLPH AND HOLBROOK POWER AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. George W. Perry, Weymouth, Mass. Edward L. Bennett, Cambridge, Mass. Edward C. Mason, Winchester, Mass.

SALEM ELECTRIC LIGHTING COMPANY.

PRINCIPAL OFFICERS.

President, D. Edgar Manson, Brookline, Mass. *Vice-President*, Albert B. Tenney, Lexington, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, R. C. Tenney, Cambridge, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, I. S. Hall, West Medford, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Springfield, Mass.

DIRECTORS.

Charles H. Tenney, Springfield, Mass. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Charles B. Price, Swampscott, Mass. Bernon E. Helme, Kingston, R. I. I. Peace Hazard, Syracuse, N. Y. Forrest S. Smith, Boston, Mass.

SALEM GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Henry A. Hale, Salem, Mass. *Treasurer and Clerk*, Benjamin W. Sluman, Salem, Mass. *Manager*, John L. Tudbury, Salem, Mass. *Consulting Engineer*, Charles R. Prichard, Lowell, Mass.

DIRECTORS.

Henry A. Hale, Salem, Mass. Samuel H. Batchelder, Salem, Mass. George W. Grant, Salem, Mass. Charles R. Prichard, Lowell, Mass. Andrew W. Rogers, Beverly, Mass. John L. Tudbury, Salem, Mass. Sidney W. Winslow, Jr., Beverly, Mass.

SEEKONK ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Edwin A. Barrows, Providence, R. I. *Vice-President*, Arthur B. Lisle, Warwick, R. I. *Treasurer*, Lester F. Mowry, Providence, R. I. *Clerk*, Jesse E. Gray, Seekonk, Mass.

DIRECTORS.

Arthur B. Lisle, Warwick, R. I. Edwin A. Barrows, Providence, R. I. Jesse E. Gray, Seekonk, Mass.

SOUTHEASTERN MASSACHUSETTS POWER AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, John C. Makepeace, Wareham, Mass. *Vice-President*, Bowen Tufts Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

John C. Makepeace, Wareham, Mass. Benjamin E. Waters, Marion, Mass. Isaac E. Hiller, Marion, Mass. Merton E. Grush, Winchester, Mass. A. Cleveland Bent, Taunton, Mass. Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Charles R. Adams, Brookline, Mass. Edward C. Mason, Winchester, Mass.

SOUTHERN BERKSHIRE POWER AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Charles E. Hull, Stockbridge, Mass. *Vice-Presidents*, Allen T. Treadway, Stockbridge, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Charles E. Hull, Stockbridge, Mass. Harold B. Lamont, Lexington, Mass. Allen T. Treadway, Stockbridge, Mass. Bowen Tufts, Hull, Mass. George W. Perry, Weymouth, Mass. Walter B. Sanford, Great Barrington, Mass. M. A. Brown, Lenox, Mass. Merton E. Grush, Winchester, Mass. Edward C. Mason, Winchester, Mass. Alexander Sedgwick, Stockbridge, Mass.

SPENCER GAS COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

SPRINGFIELD GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Charles H. Tenney, Springfield, Mass. *First Vice-President*, D. Edgar Manson, Brookline, Mass. *Second Vice-President*, Albert B. Tenney, Lexington, Mass. *Treasurer*, Eugene Milliken, Longmeadow, Mass. *Assistant Treasurer*, Wallace H. Bradley, Springfield, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, Isaac S. Hall, West Medford, Mass.

DIRECTORS.

Charles H. Tenney, Springfield, Mass. D. Edgar Manson, Brookline, Mass. Albert B. Tenney, Lexington, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. William G. Wheat, Springfield, Mass. Frederick Harris, Springfield, Mass. Bernon E. Helme, Kingston, R. I. I. Peace Hazard, Syracuse, N. Y. Frederick D. Parsons, Springfield, Mass.

SUBURBAN GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *Vice-President*, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, Rockwell C. Tenney, Cambridge, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, Isaac S. Hall, West Medford, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Springfield, Mass.

DIRECTORS.

Charles H. Tenney, Springfield, Mass. Albert B. Tenney, Lexington, Mass. Howard T. Sands, Melrose, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Elihu M. Bradley, New Haven, Conn. Bernon E. Helme, Kingston, R. I. I. Peace Hazard, Syracuse, N. Y. Forrest S. Smith, Boston, Mass.

TAUNTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, William C. Davenport, Taunton, Mass. *Treasurer and Clerk*, Walter T. Soper, Taunton, Mass.

DIRECTORS.

William C. Davenport, Taunton, Mass. Frank L. Tinkham, Taunton, Mass. John E. Browne, Taunton, Mass. Charles W. Davol, Taunton, Mass. Walter T. Soper, Taunton, Mass.

TURNERS FALLS POWER AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, George W. Lawrence, Greenfield, Mass. *Vice-Presidents*, Alvah Crocker, Fitchburg, Mass., and W. Rodman Peabody, Boston, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass. *First Assistant Treasurer*, Linwood E. Hewitt, Turners Falls, Mass. *Second Assistant Treasurer*, William D. Kellogg, Boston, Mass. *Third Assistant Treasurer*, Robert N. Mitchell, Springfield, Mass.

DIRECTORS.

George W. Lawrence, Greenfield, Mass. Alvah Crocker, Fitchburg, Mass. W. Rodman Peabody, Boston, Mass. Joseph W. Stevens, Greenfield, Mass. Charles W. Hazelton, Montague City, Mass. Jonathan Bulkley, New York, N. Y. Charles Walcott, Boston, Mass. Fred T. Ley, Springfield, Mass. Henry O. Underwood, Boston, Mass. Alfred L. Ripley, Boston, Mass. Arthur N. Wood, Boston, Mass. J. Preston Rice, Boston, Mass. Moses Williams, Boston, Mass. Charles Stetson, Boston, Mass. Fred C. Abercrombie, Turners Falls, Mass.

TYNGSBORO ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, George J. Murphy, Boston, Mass. *Vice-President*, Allan Forbes, Boston, Mass. *Treasurer*, Carl S. Herrmann, Worcester, Mass. *Clerk*, Richard Y. Fitzgerald, Boston, Mass.

DIRECTORS.

George J. Murphy, Boston, Mass. Allan Forbes, Boston, Mass. R. A. Powers, Boston, Mass.

UNION LIGHT AND POWER COMPANY.

(FRANKLIN.)

PRINCIPAL OFFICERS.

President, Arthur H. Wellman, Topsfield, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Merton E. Grush, Winchester, Mass. Bowen Tufts, Hull, Mass. William S. Kimball, Foxborough, Mass. Charles R. Adams, Brookline, Mass. Arthur H. Wellman, Topsfield, Mass. Edward C. Mason, Winchester, Mass.

UNITED ELECTRIC LIGHT COMPANY.

(SPRINGFIELD.)

PRINCIPAL OFFICERS.

President, Robert W. Day, Springfield, Mass. *Vice-President*, George B. Holbrook, Barnstable, Mass. *Treasurer and Clerk*, Walter L. Mulligan, Springfield Mass. *Assistant Treasurer*, Joseph F. Lyons, Springfield, Mass.

DIRECTORS.

Robert W. Day, Springfield, Mass. Walter L. Mulligan, Springfield, Mass. George B. Holbrook, Barnstable, Mass. William C. Godfrey, Springfield, Mass. Robert O. Morris, Springfield, Mass. Andrew B. Wallace, Springfield, Mass. Alfred Leeds, Springfield, Mass.

WARE ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Arthur H. Wellman, Topsfield, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Edward C. Mason, Winchester, Mass. Arthur H. Wellman, Topsfield, Mass. John H. Schoonmaker, Ware, Mass.

WEBSTER AND SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, N. T. Hurlburt, Webster, Mass. *Vice-President*, John W. Dobbie, Webster, Mass. *Treasurer*, Herbert S. Shaw, Webster, Mass. *Clerk*, Frederick W. Johnson, Webster, Mass.

DIRECTORS.

John W. Dobbie, Webster, Mass. N. T. Hurlburt, Webster, Mass. Frederick W. Johnson, Webster, Mass. Louis E. Pattison, Webster, Mass. Philip Pearl, Webster, Mass. Herbert S. Shaw, Webster, Mass.

WESTBOROUGH GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Elihu G. Loomis, Bedford, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Elihu G. Loomis, Bedford, Mass. Paul B. Webber, Bedford, Mass. Alonzo P. Weeks, Winchester, Mass. Bowen Tufts, Hull, Mass.

WEST BOSTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, Thomas C. Fales, Egypt, Mass. *Vice-President*, Chandler M. Wood, Winchester, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

Thomas C. Fales, Egypt, Mass. B. Devereaux Barker, Boston, Mass. Chandler M. Wood, Winchester, Mass. Vincent Goldthwaite, Wellesley, Mass. Nelson C. Fales, Brookline, Mass.

WEYMOUTH LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Arthur H. Wellman, Topsfield, Mass. *Vice-Presidents*, Chauncey D. Parker, Boston, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Arthur H. Wellman, Topsfield, Mass. Bowen Tufts, Hull, Mass. Vincent Goldthwaite, Wellesley, Mass. Chauncey D. Parker, Boston, Mass. Edward L. Bennett, Cambridge, Mass. George W. Perry, East Weymouth, Mass. George L. Barnes, East Weymouth, Mass. Edward C. Mason, Winchester, Mass.

WILLIAMSTOWN GAS COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Frank C. Smith, Jr., Winchendon, Mass. George W. Perry, East Weymouth, Mass. Edward L. Bennett, Cambridge, Mass. Paul B. Webber, Bedford, Mass. Charles R. Adams, Brookline, Mass. E. D. Sargent, Winchendon, Mass. Edward C. Mason, Winchester, Mass.

WOBURN GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Frank H. Monks, Brookline, Mass. *Treasurer and Clerk*, John W. Johnson, Woburn, Mass.

DIRECTORS.

Frank H. Monks, Brookline, Mass. John W. Johnson, Woburn, Mass. David P. Kimball, Boston, Mass. William E. Blodgett, Woburn, Mass. Archibald G. Monks, Waltham, Mass.

WORCESTER COUNTY GAS COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

WORCESTER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Robert W. Rollins, Worcester, Mass. *Treasurer and Clerk*, Arthur S. Longley, Worcester, Mass. *Assistant General Manager*, Fred H. Smith, Worcester, Mass.

DIRECTORS.

Robert W. Rollins, Worcester, Mass. M. J. Whittall, Worcester, Mass. George T. Dewey, Worcester, Mass. Edgar Reed, Worcester, Mass. Frank L. Coes, Worcester, Mass. Charles E. Hildreth, Worcester, Mass. R. H. Bullock, Worcester, Mass. John A. Denholm, Worcester, Mass. Frank A. Drury, Worcester, Mass. T. H. Gage, Worcester, Mass. Willis E. Sibley, Worcester, Mass.

WORCESTER GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Louis H. Buckley, Worcester, Mass. *Vice-President*, D. Edgar Manson, Brookline, Mass. *Treasurer and Clerk*, De Witt Clinton, Worcester, Mass.

DIRECTORS.

Louis H. Buckley, Worcester, Mass. De Witt Clinton, Worcester, Mass. George Crompton, Worcester, Mass. Francis H. Dewey, Worcester, Mass. D. Edgar Manson, Brookline, Mass. Paul B. Morgan, Worcester, Mass. Charles H. Tenney, Springfield, Mass. Charles G. Washburn, Worcester, Mass. Samuel B. Woodward, Worcester, Mass. Burton H. Wright, Worcester, Mass.

WORCESTER SUBURBAN ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-Presidents*, Bowen Tufts, Hull, Mass., and Malcolm G. Chace, Providence, R. I. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. George W. Perry, East Weymouth, Mass. Bowen Tufts, Hull, Mass. Henry I. Harriman, Newton, Mass. Malcolm G. Chace, Providence, R. I. Gustavus Goepper, Cambridge, Mass. Elihu G. Loomis, Cambridge, Mass. Alonzo P. Weeks, Winchester, Mass. Bryan R. Houghton, Boston, Mass. Frank S. Smith, Jr., Worcester, Mass. George B. Adams, Adams, Mass. Edward C. Mason, Winchester, Mass.

APPENDIX B. — GAS AND ELECTRIC COMPANIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1921.

[From the returns made, as corrected by the Department.]

For localities supplied see pages 6 and 33.

THE ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.

ASSETS.

Electric plant:

Lands and buildings,	\$43,351 42
Steam plant,	29,160 92
Electric plant,	93,773 97
Overhead lines,	295,025 37
Underground conduits, wires and cables,	2,817 62
Transformers,	39,913 81
Meters,	60,593 57
Street lamps and fixtures,	6,674 75

571,311 43

Other assets:

Other permanent structures,	\$2,293 60
Cash,	12,262 99
Notes receivable,	298 00
Due for electricity,	28,382 04
Sundry accounts due the company,	33,949 72
Motors on hand,	11,021 84
Electric tools and implements,	3,346 68
Other electric materials and supplies on hand,	45,830 76
Stable and garage equipment,	10,135 33
Office furniture,	358 50
Prepaid insurance and interest,	1,823 88
Suspense accounts,	1,025 54

150,728 88

Total assets, \$722,040 31

LIABILITIES.

Capital stock,	\$283,500 00
Coupon notes,	85,000 00
Other notes payable,	60,000 00
Unpaid bills,	30,263 89

Deposits by customers,	\$1,069 55
Interest accrued but not due,	51 53
Premium realized on stock issues,	55,350 00
Replacement reserve,	85,486 42
Amounts due from the company, not included above,	10,455 45
Total liabilities,	\$611,176 84
Profit and loss balance,	110,863 47
Total credits,	\$722,040 31

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$7,229 93	
For current bought,	153,672 22	
distribution,	64,978 99	
management,	47,055 24	
taxes,	17,705 25	
incidentals,	5,961 31	
	<hr/>	
	\$296,602 94	
Income from sale of electricity,		\$343,184 84
other sources,		3,138 66
Balance to profit and loss,	49,720 56	
	<hr/>	<hr/>
	\$346,323 50	\$346,323 50

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$103,287 04
Balance of manufacturing account,		49,720 56
Interest received,		830 23
Rents,		122 54
Jobbing,		9,196 53
Other items of income,		614 08
Interest paid,	\$9,820 39	
Dividends declared,	22,680 00	
Replacement reserve,	20,000 00	
Other items,	407 12	
Balance June 30, 1921,	110,863 47	
	<hr/>	<hr/>
	\$163,770 98	\$163,770 98

ADAMS GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$1,144 67	
Buildings,	2,122 64	
Machinery and equipment,	2,795 71	
Mains,	34,337 32	
Services,	10,355 64	
Meters,	18,075 66	
	<hr/>	\$68,831 64
Electric plant:		
Substation,	\$15,789 28	
Overhead lines,	71,290 29	
Transformers,	14,339 04	
Meters,	12,711 92	
Street lamps and fixtures,	4,661 84	
	<hr/>	118,792 37

Other assets:

Cash,	\$5,788 53	
Due for gas,	2,773 98	
Due for electricity,	8,453 07	
Sundry accounts due the company,	3,973 93	
Other gas materials on hand,	2,744 05	
Tools and implements,	734 36	
Motors on hand,	2,632 36	
Other electric materials and supplies on hand,	4,139 94	
Stable and garage equipment,	389 45	
Office furniture,	1,167 67	
Gas arcs,	94 38	
		<u>\$32,891 72</u>
Total assets,		\$220,515 73

LIABILITIES.

Capital stock,	\$162,000 00
Notes payable,	4,300 00
Unpaid bills,	11,632 44
Deposits by customers,	2,570 00
Premium realized on stock issues,	3,416 00
Depreciation reserve,	4,984 86
Amounts due from the company, not included above,	15,070 08
	<u>\$203,973 38</u>
Total liabilities,	\$203,973 38
Profit and loss balance,	16,542 35
	<u>\$220,515 73</u>
Total credits,	\$220,515 73

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$7 24	
For gas bought,	54,885 36	
distribution,	8,612 66	
management,	4,670 06	
taxes,	2,243 92	
incidentals,	549 61	
	<u>\$70,968 85</u>	
Operating expenses (electric):		
At station,	\$357 63	
For current bought,	31,829 83	
distribution,	7,435 88	
management,	7,907 44	
taxes,	3,399 62	
incidentals,	685 17	
	<u>51,615 57</u>	
Income from sale of gas,		\$68,309 92
sale of electricity,		81,569 45
other sources (electric),		1,529 25
Balance to profit and loss:		
Gas,		2,658 93
Electric,	31,483 13	
	<u>\$154,067 55</u>	<u>\$154,067 55</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$16,203 06
Balance of gas manufacturing account,	\$2,658 93	
Balance of electric manufacturing account,		31,483 13
Interest received,		18 05
Jobbing,		1,069 40
Other items of income,		22 60
Interest paid,	989 67	
Dividends declared,	21,060 00	
Depreciation reserve,	5,345 92	
Note discount,	1,969 00	
Other items,	230 37	
Balance June 30, 1921,	16,542 35	
	<u>\$48,796 24</u>	<u>\$48,796 24</u>

THE AGAWAM ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Overhead lines,	\$54,361 24	
Transformers,	7,268 59	
Meters,	6,453 28	
Street lamps and fixtures,	353 49	
	<u></u>	\$68,436 60
Other assets:		
Cash,	\$2,966 40	
Due for electricity,	2,488 76	
Electric materials and supplies on hand,	2,671 53	
Office furniture,	1 00	
Prepaid accounts,	151 84	
	<u></u>	8,279 53
Total assets,		<u>\$76,716 13</u>

LIABILITIES.

Capital stock,	\$45,000 00
Notes payable,	10,000 00
Unpaid bills,	2,188 65
Deposits by customers,	352 00
Amounts due from the company, not included above,	<u>1,205 00</u>
Total liabilities,	\$58,745 65
Profit and loss balance,	<u>17,970 48</u>
Total credits,	\$76,716 13

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
For current bought,	\$5,142 35	
distribution,	6,866 52	
management,	5,579 68	
taxes,	1,358 48	
incidentals,	314 91	
	<u>\$19,261 94</u>	
Income from sale of electricity,		\$22,942 13
Balance to profit and loss,	3,680 19	
	<u>\$22,942 13</u>	<u>\$22,942 13</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$19,704 98
Balance of manufacturing account,		3,680 19
Interest received,		146 57
Other items of income,		518 16
Interest paid,	\$714 26	
Dividends declared,	2,700 00	
Other items,	2,665 16	
Balance June 30, 1921,	17,970 48	
	<u>\$24,049 90</u>	<u>\$24,049 90</u>

AMERICAN WOOLEN COMPANY.

(Maynard.)

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
For current bought,	\$18,085 56	
distribution,	7,427 85	
management,	5,278 89	
taxes,	633 06	
incidentals,	3,907 23	
	<u>\$35,332 59</u>	
Income from sale of electricity,		\$35,423 80
other sources,		3,842 95
Balance,	3,934 16	
	<u>\$39,266 75</u>	<u>\$39,266 75</u>

AMERICAN WOOLEN COMPANY.

(South Royalston.)

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
For current bought,	\$359 05	
distribution,	250 44	
management,	13 75	
taxes,	35	
	<u>\$623 59</u>	
Income from sale of electricity,		\$550 92
other sources,		10 15
Balance,		62 52
	<u>\$623 59</u>	<u>\$623 59</u>

AMESBURY ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$22,718 17	
Steam plant,	35,245 24	
Electric plant,	47,285 18	
Overhead lines,	236,960 37	
Transformers,	29,298 29	
Meters,	32,951 46	
	<u>\$404,458 71</u>	

Other assets:

Unfinished construction,	\$931 84	
Cash,	60,240 04	
Notes receivable,	629 93	
Due for electricity,	24,057 11	
Sundry accounts due the company,	6,708 98	
Subscriptions to capital stock,	50,600 00	
Lamps rented,	591 78	
Motors,	2,514 02	
House wiring,	4,918 00	
Electric tools and implements,	142 83	
Other electric materials and supplies on hand,	18,117 18	
Stable and garage equipment,	3,175 94	
Office furniture,	5,586 94	
Reserve fund,	13,271 01	
Suspense accounts,	11,650 86	
Prepaid accounts,	2,413 90	
Investments (securities),	450 00	
		<u>\$206,000 36</u>
Total assets,		\$610,459 07

LIABILITIES.

Capital stock,	\$305,000 00	
Capital stock subscribed,	56,000 00	
Coupon notes,	35,900 00	
Other notes payable,	144,300 00	
Unpaid bills,	17,255 47	
Deposits by customers,	4,456 12	
Interest accrued but not due,	170 44	
Premium realized on stock issues,	24,500 00	
Reserves,	4,673 75	
Amounts due from the company, not included above,	8,302 92	
		<u>\$600,558 70</u>
Total liabilities,		\$600,558 70
Profit and loss balance,		9,900 37
		<u>\$610,459 07</u>
Total credits,		\$610,459 07

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For current bought,	\$68,712 67	
distribution,	20,425 63	
management,	18,047 58	
taxes,	14,523 81	
incidentals,	2,602 77	
	<u>\$124,312 46</u>	
Income from sale of electricity,		\$163,388 67
other sources,		7,403 66
Balance to profit and loss,	46,479 87	
	<u>\$170,792 33</u>	<u>\$170,792 33</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$9,857 00
Balance of manufacturing account,		46,479 87
Interest received,		3,679 15

	DR.	CR.
Jobbing,		\$631 84
Transfer from reserves,		3,226 98
Other items of income,		2,030 86
Interest paid,	\$17,209 99	
Dividends declared,	27,450 00	
Depreciation,	4,781 84	
Reserves,	2,772 50	
Other items,	3,791 00	
Balance June 30, 1921,	9,900 37	
	<hr/>	<hr/>
	\$65,905 70	\$65,905 70

AMESBURY AND SALISBURY GAS COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$6,725 16	
Machinery and equipment,	68,519 12	
Mains and services,	95,361 53	
Meters,	15,810 88	
	<hr/>	\$186,416 69
Other assets:		
Unfinished construction,	\$1,399 62	
Cash,	419 26	
Notes receivable,	1,806 50	
Due for gas,	15,963 65	
Sundry accounts due the company,	5,643 64	
Gas coal on hand,	619 80	
Enrichers on hand,	209 00	
Other gas materials on hand,	731 51	
Stoves on hand,	512 96	
Gas fixtures on hand,	238 64	
Gas tools and implements,	637 97	
Stable and garage equipment,	835 85	
Office furniture,	626 52	
	<hr/>	29,644 92
Total assets,		\$216,061 61
Profit and loss balance,		54,708 70
		<hr/>
Total debits,		\$270,770 31

LIABILITIES.

Capital stock,	\$60,000 00
Bonds issued,	60,000 00
Notes payable,	31,800 00
Unpaid bills,	11,625 86
Deposits by customers,	831 75
Interest due but not paid,	2,750 00
Amounts due from the company, not included above,	103,762 70
	<hr/>
Total liabilities,	\$270,770 31

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At works,	\$49,678 86		
For distribution,	11,441 24		
management,	3,912 83		
taxes,	3,786 12		
incidentals,	1,009 75		
		\$69,828 80	
Income from sale of gas,			\$61,420 63
other sources,			19 80
Balance to profit and loss,			8,388 37
		<u>\$69,828 80</u>	<u>\$69,828 80</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,	\$46,442 81	
Balance of manufacturing account,	8,388 37	
Jobbing,		\$1,414 46
Other items,	1,291 98	
Balance June 30, 1921,		54,708 70
	<u>\$56,123 16</u>	<u>\$56,123 16</u>

AMHERST GAS COMPANY.

ASSETS.

Gas plant:		
Lands,	\$1,500 00	
Buildings,	3,417 00	
Machinery and equipment,	17,724 74	
Holders,	18,750 00	
Mains,	45,059 20	
Services,	12,772 74	
Meters,	6,602 11	
		\$105,825 79
Electric plant:		
Lands,	\$200 00	
Substation and equipment,	16,231 08	
Overhead lines,	265,278 51	
Transformers,	17,083 22	
Meters,	19,215 57	
Street lamps and fixtures,	16,920 00	
		334,928 38
Other assets:		
Unfinished construction,	\$6,727 68	
Cash,	20,898 07	
Notes receivable,	23,195 46	
Due for gas,	1,885 68	
Due for electricity,	8,603 89	
Sundry accounts due the company,	8,209 85	
Gas coal on hand,	5,964 29	
Enrichers on hand,	1,038 29	
Other gas materials on hand,	4,449 61	

Other assets — *Concluded.*

Gas tools and implements,	\$322 13	
Electric tools and implements,	355 23	
Other electric materials and supplies on hand, .	19,623 35	
Stable and garage equipment,	1 00	
Office furniture,	1,347 23	
Interest,	3,424 48	
Prepaid expenses,	1,290 03	
Prepaid insurance,	1,715 04	
Investments (securities),	3,000 00	
Notes discounted,	1,500 00	
		<hr/>
		\$113,551 31

Total assets,	\$554,305 48
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LIABILITIES.

Capital stock,	\$300,000 00
Bonds issued,	30,000 00
Notes payable,	180,000 00
Unpaid bills,	8,473 05
Deposits by customers,	1,675 90
Unpaid dividends,	4,500 00
Interest accrued but not due,	894 10
Reserves,	1,174 49
Amounts due from the company, not included above, .	12,358 73
	<hr/>

Total liabilities,	\$539,076 27
Profit and loss balance,	15,229 21
	<hr/>

Total credits,	\$554,305 48
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MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$25,217 58	
For distribution,	3,869 53	
management,	4,369 89	
taxes,	2,804 32	
incidentals,	800 79	
	<hr/>	
	\$37,062 11	
Operating expenses (electric):		
At station,	\$4,641 14	
For current bought,	44,167 13	
distribution,	14,212 19	
management,	11,624 15	
taxes,	8,412 22	
incidentals,	2,085 08	
	<hr/>	
	85,141 91	
Income from sale of gas,		\$40,444 51
sale of electricity,		122,304 24
Balance to profit and loss:		
Gas,	3,382 40	
Electric,	37,162 33	
	<hr/>	
	\$162,748 75	\$162,748 75

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$13,628 47
Balance of gas manufacturing account,		3,382 40
Balance of electric manufacturing account,		37,162 33
Interest received,		1,214 41
Rents,		17 50
Profit on sale of old steam plant,		3,916 65
Other items of income,		5,334 02
Interest paid,	\$15,234 65	
Dividends declared,	18,000 00	
Notes receivable charged off,	10,000 00	
Reserve,	1,000 00	
Other items,	5,191 92	
Balance June 30, 1921,	15,229 21	
	<hr/>	<hr/>
	\$64,655 78	\$64,655 78

ARLINGTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$32,955 63	
Buildings,	87,238 69	
Machinery and equipment,	145,565 89	
Holders,	78,104 48	
Mains,	397,919 66	
Services,	44,476 45	
Meters,	70,015 05	
	<hr/>	\$856,275 85
Other assets:		
Cash,	\$13,188 79	
Due for gas,	35,615 38	
Sundry accounts due the company,	14,600 66	
Gas coal on hand,	20,291 30	
Enrichers on hand,	4,197 72	
Other gas materials on hand,	39,892 28	
Gas tools and implements,	2,889 70	
Gas arc lamps,	3,011 29	
Stable and garage equipment,	2,297 61	
Office furniture,	5,229 97	
Investments (securities),	200 00	
	<hr/>	141,414 70
Total assets,		<hr/> \$997,690 55

LIABILITIES.

Capital stock,	\$706,000 00
Bonds issued,	100,000 00
Notes payable,	59,300 00
Unpaid bills,	16,339 68
Deposits by customers,	8,408 12

Interest accrued but not due,	\$1,250 00
Depreciation reserve,	12,720 26
Amounts due from the company, not included above,	68,130 04
Total liabilities,	\$972,148 10
Profit and loss balance,	25,542 45
Total credits,	\$997,690 55

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$209,976 43	
For gas bought,	93 60	
distribution,	33,410 66	
management,	40,750 30	
taxes,	18,604 28	
incidentals,	7,166 96	
	<hr/>	
	\$310,002 23	
Income from sale of gas,		\$428,408 65
other sources,		936 65
Balance to profit and loss,	119,343 07	
	<hr/>	<hr/>
	\$429,345 30	\$429,345 30

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$13,221 65
Balance of manufacturing account,		119,343 07
Interest received,		239 22
Rents,		196 50
Jobbing,		4,701 78
Other items of income,		365 97
Interest paid,	\$30,770 96	
Dividends declared,	46,900 00	
Depreciation reserve,	16,104 12	
Note discount,	18,689 00	
Other items,	61 66	
Balance June 30, 1921,	25,542 45	
	<hr/>	<hr/>
	\$138,068 19	\$138,068 19

ATHOL GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:	
Lands and buildings,	\$12,063 42
Machinery and equipment,	39,779 27
Mains,	50,203 12
Services,	31,843 40
Meters,	11,472 83
	<hr/>
	\$145,362 04
Electric plant:	
Buildings,	\$68,274 03
Steam plant,	61,533 70
Electric plant,	146,332 91

Electric plant — *Concluded.*

Hydraulic plant equipment,	\$283,651 55
Overhead lines,	313,780 21
Transformers,	24,490 42
Meters,	42,622 81
Street lamps and fixtures,	2,114 34

\$942,799 97

Other assets:

Unfinished construction,	\$14,323 10
Cash,	31,702 58
Due for gas,	3,283 94
Due for electricity,	48,864 08
Sundry accounts due the company,	26,697 97
Gas coal on hand,	3,521 14
Enrichers on hand,	994 31
Purifying materials on hand,	121 19
Stoves on hand,	3,030 79
Gas tools and implements,	506 00
Electric fuel on hand,	10,775 02
Motors,	2,069 64
Electric tools and implements,	2,655 66
Other electric materials and supplies on hand,	19,487 24
Stable and garage equipment,	1,200 35
Office furniture,	6,766 52
Prepaid interest,	3,790 80
Prepaid taxes,	90 32
Prepaid insurance,	1,806 00
Investments (real estate),	3,071 36
Investments (machinery),	13,047 86
Suspense accounts,	9,576 44

207,382 31

Total assets, \$1,295,544 32

LIABILITIES.

Capital stock,	\$757,000 00
Notes payable,	359,900 00
Unpaid bills,	15,615 23
Deposits by customers,	4,350 00
Unpaid dividends,	18,580 88
Interest accrued but not due,	769 35
Premium realized on stock issues,	84,000 00
Reserves,	5,567 92
Amounts due from the company, not included above,	18,663 55
Total liabilities,	\$1,264,446 93
Profit and loss balance,	31,097 39
Total credits,	\$1,295,544 32

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$17,142 87	
For distribution,	4,036 81	
management,	2,570 32	
taxes,	5,025 95	
incidentals,	596 89	
	<hr/>	
	\$29,372 84	

Operating expenses (electric):		Dr.	Cr.
At station,	\$58,702 37		
For current bought,	58,636 31		
distribution,	22,346 59		
management,	8,714 25		
taxes,	32,169 37		
incidentals,	4,945 55		
	<hr/>	\$185,514 44	
Income from sale of gas,			\$39,081 36
other sources (gas),			399 10
sale of electricity,			277,756 43
other sources (electric),			473 32
Balance to profit and loss:			
Gas,		10,107 62	
Electric,		92,715 31	
		<hr/>	<hr/>
		\$317,710 21	\$317,710 21

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$33,671 08
Balance of gas manufacturing account,		10,107 62
Balance of electric manufacturing account,		92,715 31
Interest received,		2,050 84
Rents,		85 57
Jobbing,		3,361 83
Other items of income,		300 00
Interest paid,	\$29,381 24	
Dividends declared,	74,323 51	
Reserve,	3,000 00	
Depreciation,	1,000 00	
Other items,	3,490 11	
Balance June 30, 1921,	31,097 39	
	<hr/>	<hr/>
	\$142,292 25	\$142,292 25

ATTLEBORO GAS LIGHT COMPANY CORPORATION.

ASSETS.

Gas plant:		
Lands,	\$39,095 70	
Buildings,	16,979 83	
Machinery and equipment,	3,157 68	
Holder,	59,214 67	
Mains,	67,614 85	
Services,	2,572 10	
Meters,	25,915 53	
	<hr/>	\$214,550 36
Other assets:		
Cash,	\$14,431 40	
Due for gas,	7,672 60	
Sundry accounts due the company,	1,168 76	
Gas coal on hand,	1,071 00	
Other gas materials on hand,	523 34	

Other assets — *Concluded.*

Stoves on hand,	\$649 26	
Gas fixtures on hand,	315 09	
Gas tools and implements,	103 25	
Stable and garage equipment,	54 05	
Office furniture,	1,133 84	
Investments (real estate),	1,095 56	
Investments (securities),	24,858 63	
		<hr/>
		\$53,076 78
		<hr/>
Total assets,		\$267,627 14

LIABILITIES.

Capital stock,	\$116,000 00
Unpaid bills,	11,000 70
Deposits by customers,	3,383 00
Premium realized on stock issues,	43,500 00
	<hr/>
Total liabilities,	\$173,883 70
Profit and loss balance,	93,743 44
	<hr/>
Total credits,	\$267,627 14

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$8,855 97	
For gas bought,	106,872 84	
distribution,	10,132 54	
management,	8,796 72	
taxes,	7,610 79	
incidentals,	1,372 62	
	<hr/>	
	\$143,641 48	
Income from sale of gas,		\$161,112 27
Balance to profit and loss,	17,470 79	
	<hr/>	<hr/>
	\$161,112 27	\$161,112 27

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$93,035 70
Balance of manufacturing account,		17,470 79
Interest received,		1,518 48
Rents,		982 04
Jobbing,		897 21
Other items of income,		309 64
Interest paid,	\$203 65	
Dividends declared,	13,920 00	
Depreciation,	6,289 85	
Other items,	56 92	
Balance June 30, 1921,	93,743 44	
	<hr/>	<hr/>
	\$114,213 86	\$114,213 86

ATTLEBORO STEAM AND ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands,	\$26,884 06	
Buildings,	55,802 43	
Electric plant,	45,189 08	
Overhead lines,	161,844 40	
Transformers,	24,971 87	
Meters,	24,749 34	
Street lamps and fixtures,	4,866 57	
	<hr/>	\$344,307 75

Other assets:

Office building,	\$26,956 69	
Cash,	35,578 33	
Due for electricity,	16,049 61	
Sundry accounts due the company,	17,571 67	
Electric fuel on hand,	1,254 00	
Motors on hand,	5,402 38	
Electric tools and implements,	2,118 56	
Other electric materials and supplies,	10,214 36	
Stable and garage equipment,	3,066 38	
Office furniture,	4,906 25	
Reserve fund,	36,393 10	
Prepaid insurance,	958 88	
Investments (real estate),	1,069 06	
Discount on notes,	723 45	
	<hr/>	162,262 72

Total assets, \$506,570 47

LIABILITIES.

Capital stock,	\$275,000 00	
Notes payable,	58,623 03	
Unpaid bills,	25,485 44	
Deposits by customers,	1,387 00	
Unpaid dividends,	8,250 00	
Interest accrued but not due,	412 00	
Premium realized on stock issues,	20,000 00	
Depreciation reserve,	16,554 12	
Other reserves,	36,393 10	
	<hr/>	
Total liabilities,	\$442,104 69	
Profit and loss balance,	64,465 78	
	<hr/>	
Total credits,	\$506,570 47	

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$6,771 36	
For current bought,	84,283 29	
distribution,	14,577 79	
management,	23,775 43	
taxes,	22,571 57	
incidentals,	3,476 54	
	<hr/>	
	\$155,455 98	
Income from sale of electricity,		\$219,848 04
Balance to profit and loss,	64,392 06	
	<hr/>	<hr/>
	\$219,848 04	\$219,848 04

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$79,882 84
Balance of manufacturing account,		64,392 06
Interest received,		7,829 35
Rents,		372 00
Jobbing,		235 31
Other items of income,		111 89
Interest paid,	\$2,336 09	
Dividends declared,	33,000 00	
Depreciation reserve,	16,554 12	
Other reserves,	36,393 10	
Other items,	74 36	
Balance June 30, 1921,	64,465 78	
	<hr/>	<hr/>
	\$152,823 45	\$152,823 45

AYER ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Lands,	\$500 00	
Buildings,	2,395 23	
Steam plant,	1,999 90	
Electric plant,	9,545 26	
Overhead lines,	37,412 34	
Transformers,	8,065 26	
Meters,	7,465 34	
Street lamps and fixtures,	2,458 67	
	<hr/>	\$69,842 00
Other assets:		
Cash,	\$5,144 68	
Due for electricity,	3,707 53	
Sundry accounts due the company,	6,344 09	
Motors on hand,	108 53	
Electric tools and implements,	577 70	
Other electric materials and supplies on hand,	4,351 70	
Stable and garage equipment,	682 03	
Office furniture,	571 20	
Investments (real estate),	1,000 00	
	<hr/>	<hr/>
		22,487 46
Total assets,		\$92,329 46

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	8,500 00
Notes payable,	33,000 00
Unpaid bills,	2,217 23
Deposits by customers,	1,451 09
Interest accrued but not due,	141 70
Depreciation reserve,	7,097 43
Total liabilities,	\$82,407 45
Profit and loss balance,	9,922 01
Total credits,	\$92,329 46

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$264 05	
For current bought,	20,084 79	
distribution,	3,052 25	
management,	6,003 26	
taxes,	1,744 89	
incidentals,	701 20	
	\$31,850 44	
Income from sale of electricity,		\$47,361 37
other sources,		293 57
Balance to profit and loss,	15,804 50	
	\$47,654 94	\$47,654 94

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$7,723 36
Balance of manufacturing account,		15,804 50
Interest received,		122 60
Rents,		147 00
Jobbing,		678 84
Other items of income,		135 53
Interest paid,	\$2,803 74	
Dividends declared,	4,500 00	
Depreciation reserve,	7,234 92	
Note discount,	76 26	
Other items,	74 90	
Balance June 30, 1921,	9,922 01	
	\$24,611 83	\$24,611 83

BARNES, A. W., STEAM SPECIALTY COMPANY.

(Boston.)

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$37,222 57	
For distribution,	760 54	
taxes,	145 06	
incidentals,	280 53	
	\$38,408 70	

	Dr.	Cr.
Income from sale of electricity,		\$18,592 21
other sources,		26,502 77
Balance,	\$6,686 28	
	<u>\$45,094 98</u>	<u>\$45,094 98</u>

BEVERLY GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$126,414 44	
Machinery and equipment,	83,953 04	
Mains and services,	279,564 78	
Meters,	50,919 06	
	<u></u>	\$540,851 32
Electric plant:		
Lands and buildings,	\$86,735 21	
Steam plant,	114,127 33	
Electric plant,	72,731 03	
Overhead lines,	162,730 41	
Underground conduits,	178,945 67	
Underground wires and cables,	116,330 98	
Transformers,	31,733 93	
Meters,	32,316 66	
Street lamps and fixtures,	10,907 42	
	<u></u>	806,558 64
Other assets:		
Office building,	\$100,073 60	
Cash,	27,918 47	
Due for gas,	11,071 22	
Due for electricity,	11,282 27	
Sundry accounts due the company,	4,947 34	
Gas coal on hand,	7,625 84	
Coke on hand,	1,589 70	
Tar on hand,	1,692 00	
Enrichers on hand,	1,297 73	
Purifying materials on hand,	71 13	
Other gas materials on hand,	54 90	
Stoves on hand,	8,613 69	
Gas fixtures on hand,	3,243 67	
Electric fuel on hand,	9,099 00	
Electric fixtures on hand,	3,355 34	
Other electric materials and supplies on hand,	903 28	
Stable and garage equipment,	5,614 90	
Office furniture,	7,662 54	
Investments (securities),	34,650 00	
	<u></u>	240,766 62
Total assets,		\$1,588,176 58

LIABILITIES.

Capital stock,	\$825,000 00
Deposits by customers,	6,383 00
Premium realized on stock issues,	403,375 00
Depreciation reserve,	19,813 23
Total liabilities,	\$1,254,571 23
Profit and loss balance,	333,605 35
Total credits,	\$1,588,176 58

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses (gas):			
At works,	\$138,177 67		
For distribution,	24,845 36		
management,	25,592 60		
taxes,	14,802 32		
incidentals,	2,670 68		
	<hr/>	\$206,088 63	
Operating expenses (electric):			
At station,	\$128,959 97		
For distribution,	34,542 48		
management,	20,200 05		
taxes,	27,232 71		
incidentals,	4,503 46		
	<hr/>	215,438 67	
Income from sale of gas,			\$232,494 05
residuals,			4,902 46
other sources (gas),			440 47
sale of electricity,			285,328 43
other sources (electric),			14,962 82
Balance to profit and loss:			
Gas,		31,748 35	
Electric,		84,852 58	
		<hr/>	<hr/>
		\$538,128 23	\$538,128 23

PROFIT AND LOSS ACCOUNT.

		Dr.	Cr.
Balance June 30, 1920,			\$321,595 73
Balance of gas manufacturing account,			31,748 35
Balance of electric manufacturing account,			84,852 58
Interest received,			2,333 57
Rents,			6,200 08
Jobbing,			2,476 55
Other items of income,			5,228 04
Interest paid,	\$11,140 16		
Dividends declared,	89,375 00		
Depreciation,	13,857 13		
Other items,	6,457 26		
Balance June 30, 1921,	333,605 35		
	<hr/>	<hr/>	<hr/>
		\$454,434 90	\$454,434 90

BLACKSTONE ELECTRIC LIGHT COMPANY.

ASSETS.

Gas plant:			
Machinery and equipment,	\$3,895 60		
Mains,	11,123 63		
Services,	4,140 14		
Meters,	3,728 57		
	<hr/>		\$22,887 94

Electric plant:

Overhead lines,	\$41,195 56
Transformers,	3,468 61
Meters,	5,664 87
Street lamps and fixtures,	532 73

\$50,861 77

Other assets:

Unfinished construction,	\$180 27
Cash,	15,271 96
Due for gas,	970 81
Due for electricity,	2,774 03
Sundry accounts due the company,	1,004 26
Electric tools and implements,	42 87
Other electric materials and supplies on hand,	1,018 12
Stable and garage equipment,	400 00
Office furniture,	522 20
Reserve fund,	5,091 10
Prepaid insurance,	12 53
Prepaid interest,	388 14
Prepaid taxes,	14 33
Investments (securities),	50 00

27,740 62

Total assets, \$101,490 33

LIABILITIES.

Capital stock,	\$60,000 00
Notes payable,	31,000 00
Unpaid bills,	4,993 27
Deposits by customers,	1,087 50
Interest accrued but not due,	253 29
Reserves,	1,209 96
Amounts due from the company, not included above,	1,113 41

Total liabilities, \$99,657 43
Profit and loss balance, 1,832 90

Total credits, \$101,490 33

MANUFACTURING ACCOUNT.

Operating expenses (gas):

For gas bought,	\$7,292 90
distribution,	1,843 69
management,	1,410 43
taxes,	1,089 84
incidentals,	101 43

\$11,738 29

Operating expenses (electric):

For current bought,	\$11,126 06
distribution,	4,910 55
management,	3,290 18
taxes,	1,099 39
incidentals,	367 77

20,793 95

	DR.	CR.
Income from sale of gas,		\$12,494 65
other sources (gas),		24 96
sale of electricity,		27,235 38
other sources (electric),		3,213 78
Balance to profit and loss:		
Gas,	\$781 32	
Electric,	9,655 21	
	<hr/>	<hr/>
	\$42,968 77	\$42,968 77

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$1,768 22
Balance of gas manufacturing account,		781 32
Balance of electric manufacturing account,		9,655 21
Interest received,		759 84
Jobbing,		350 83
Transfer from reserves,		1,350 87
Other items of income,		30 43
Interest paid,	\$2,781 30	
Dividends declared,	4,800 00	
Depreciation,	2,495 95	
Reserves,	920 03	
Other items,	1,866 54	
Balance June 30, 1921,	1,832 90	
	<hr/>	<hr/>
	\$14,696 72	\$14,696 72

BLOCK PLANT ELECTRIC LIGHT COMPANY.

(Boston.)

(Not in operation since Oct. 1, 1918.)

ASSETS.

Electric plant:		
Steam plant,	\$9,780 06	
Electric plant,	7,894 61	
Overhead lines,	4,363 52	
Meters,	2,679 90	
Lamps and fixtures,	1,890 77	
	<hr/>	\$26,608 86
Other assets:		
Electric fuel on hand,	\$195 88	
Electric tools and implements,	82 00	
Other electric materials and supplies on hand,	90 40	
	<hr/>	368 28
Total assets,		<hr/>
		\$26,977 14
Profit and loss balance,		10,850 95
		<hr/>
Total debits,		\$37,828 09

LIABILITIES.

Capital stock,	\$9,500 00
Notes payable,	17,000 00
Unpaid bills,	3,335 09
Deposits by customers,	193 00
Amounts due from the company, not included above,	7,800 00
Total liabilities,	<u>\$37,828 09</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For taxes,	\$10 00	
Balance to profit and loss,		\$10 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,	\$10,840 95	
Balance of manufacturing account,	10 00	
Balance June 30, 1921,		\$10,850 95
	<u>\$10,850 95</u>	<u>\$10,850 95</u>

BOSTON CONSOLIDATED GAS COMPANY.

ASSETS.

Gas plant:	
Lands and buildings,	\$5,512,451 39
Machinery and equipment,	7,467,109 99
Main and service betterments,	147,600 63
Mains,	10,506,177 58
Services,	1,711,921 62
Meters,	1,842,779 92
	<u>\$27,188,041 13</u>
Other assets:	
Printing plant,	\$6,739 16
Gas arc lamps,	39,536 05
Cash,	289,338 80
Notes receivable,	40,991 75
Due for gas,	962,030 98
Sundry accounts due the company,	187,199 23
Gas coal on hand,	76,527 49
Coke on hand,	397,558 11
Tar, ammoniacal liquor, fuel oil and gas on hand,	217,432 90
Enrichers on hand,	120,529 82
Purifying materials on hand,	21,176 65
Other gas materials on hand,	541,367 78
Stoves on hand,	270,000 00
Stable and garage equipment,	128,215 53
Office furniture,	91,212 62
Profit sharers' securities held for distribution,	120,657 47
Insurance suspense,	39,375 00
Coupon notes expense suspense,	31,225 42
	<u>3,581,114 76</u>
Total assets,	\$30,769,155 89

LIABILITIES.

Capital stock,	\$15,124,600 00
Coupon notes,	5,000,000 00
Other notes payable,	250,000 00
Unpaid bills,	352,953 62
Deposits by customers,	284,102 46
Interest accrued but not due,	144,546 48
Premium realized on stock issues,	8,893,264 80
Depreciation reserve,	53,397 52
Other reserves,	267,419 36
Amounts due from the company, not included above,	260,333 15
<hr/>	
Total liabilities,	\$30,630,617 39
Profit and loss balance,	138,538 50
<hr/>	
Total credits,	\$30,769,155 89

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$4,483,320 14	
For gas bought,	1,160,982 08	
distribution,	1,205,590 34	
management,	593,752 16	
taxes,	705,600 00	
incidentals,	249,076 81	
	<hr/>	
	\$8,398,321 53	
Income from sale of gas,		\$10,090,505 97
residuals,		126,396 85
other sources,		9,923 33
Balance to profit and loss,	1,828,504 62	
	<hr/>	<hr/>
	\$10,226,826 15	\$10,226,826 15

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$31,709 30
Balance of manufacturing account,		1,828,504 62
Interest received,		14,968 42
Rents,		5,655 69
Jobbing,		4,493 41
Other items of income,		7,874 90
Interest paid,	\$350,776 33	
Dividends declared,	1,058,722 00	
Loss on sale of real estate,	6,716 99	
Depreciation reserve,	251,574 60	
Coupon notes, commission and expense,	38,023 38	
Other items,	48,854 54	
Balance June 30, 1921,	138,538 50	
	<hr/>	<hr/>
	\$1,893,206 34	\$1,893,206 34

BROCKTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:

Lands,	\$59,516 15	
Buildings,	200,204 30	
Machinery and equipment,	320,809 45	
Holders,	212,294 19	
Mains,	728,916 00	
Services,	224,675 92	
Meters,	178,000 93	
	<hr/>	\$1,924,416 94

Other assets:

Cash,	\$94,065 61	
Notes receivable,	150 00	
Due for gas,	107,109 92	
Sundry accounts due the company,	56,013 53	
Ammonia,	2,013 27	
Gas coal on hand,	49,686 40	
Coke on hand,	20,961 24	
Tar on hand,	13,595 49	
Enrichers on hand,	9,031 50	
Purifying materials on hand,	2,538 94	
Other gas materials on hand,	232 88	
Stoves and other fixtures on hand,	85,630 69	
Gas tools and implements,	10,025 94	
Gas on hand,	1,394 75	
Stable and garage equipment,	16,207 16	
Office furniture,	12,603 11	
Prepaid items,	14,085 16	
Investments (real estate),	2,700 00	
Investments (securities),	20,001 00	
	<hr/>	518,046 59

Total assets, \$2,442,463 53

LIABILITIES.

Capital stock,	\$1,537,000 00	
Bonds issued,	100,000 00	
Notes payable,	590,000 00	
Unpaid bills,	26,074 89	
Deposits by customers,	12,619 10	
Interest accrued but not due,	2,333 34	
Depreciation reserve,	33,786 19	
Other reserves,	9,761 58	
	<hr/>	

Total liabilities,	\$2,311,575 10	
Profit and loss balance,	130,888 43	

Total credits, \$2,442,463 53

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$515,822 27	
For distribution,	81,816 00	
management,	85,302 04	
taxes,	69,068 12	
incidentals,	26,413 98	
	<hr/>	
	\$778,422 41	
Income from sale of gas,		\$947,633 71
residuals,		39,635 87
Balance to profit and loss,	208,847 17	
	<hr/>	<hr/>
	\$987,269 58	\$987,269 58

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$31,333 08
Balance of manufacturing account,		208,847 17
Interest received,		3,750 23
Rents,		433 24
Other items of income,		70 55
Interest paid,	\$49,052 89	
Depreciation reserve,	33,600 00	
Loss on jobbing,	13,628 71	
Other items,	17,264 24	
Balance June 30, 1921,	130,888 43	
	<hr/>	<hr/>
	\$244,434 27	\$244,434 27

CAMBRIDGE ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$361,164 59	
Steam plant,	612,386 95	
Electric plant,	339,815 00	
Overhead lines,	239,919 75	
Underground conduits,	280,438 91	
Underground wires and cables,	252,668 14	
Transformers,	77,046 50	
Meters,	102,062 91	
Street lamps and fixtures,	10,541 38	
	<hr/>	\$2,276,044 13
Other assets:		
Cash,	\$63,861 50	
Due for electricity,	50,710 16	
Sundry accounts due the company,	38,335 79	
Electric fuel on hand,	51,212 25	
Motors on hand,	6,217 83	
Other electric materials and supplies on hand,	113,579 47	
Stable and garage equipment,	35,922 17	
Office furniture,	5,983 52	
Prepaid insurance,	4,109 28	
Coupon note discount,	8,280 00	
	<hr/>	378,211 97
Total assets,		\$2,654,256 10

LIABILITIES.	
Capital stock,	\$1,000,000 00
Coupon notes,	500,000 00
Other notes payable,	265,000 00
Unpaid bills,	94,378 06
Deposits by customers,	27,697 00
Premium realized on stock issues,	420,000 00
Amounts due from the company, not included above,	36,515 97
Total liabilities,	\$2,343,591 03
Profit and loss balance,	310,665 07
Total credits,	\$2,654,256 10

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At station,	\$672,803 02		
For current bought,	453 27		
distribution,	177,962 87		
management,	97,986 10		
taxes,	140,470 01		
incidentals,	17,671 66		
		\$1,107,346 93	
Income from sale of electricity,			\$1,295,160 08
other sources,			5,062 20
Balance to profit and loss,		192,875 35	
		\$1,300,222 28	\$1,300,222 28

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1920,			\$192,189 14
Balance of manufacturing account,			192,875 35
Interest received,			5,478 18
Rents,			3,262 62
Jobbing,			13,963 38
Transfer from reserves,			134,061 58
Other items of income,			206 64
Interest paid,	\$52,723 64		
Dividends declared,	120,000 00		
Depreciation,	40,000 00		
Other items,	18,648 18		
Balance June 30, 1921,	310,665 07		
	\$542,036 89	\$542,036 89	

CAMBRIDGE GAS LIGHT COMPANY.

ASSETS.	
Gas plant:	
Lands and buildings,	\$464,495 10
Machinery and equipment,	1,136,443 07
Holders,	597,756 60
Mains,	764,474 73
Meters,	183,303 11
	\$3,146,472 61

Other assets:

Office building,	\$120,000 00	
Unfinished construction,	14,032 57	
Cash,	31,090 85	
Due for gas,	74,951 78	
Sundry accounts due the company,	46,384 43	
Gas coal on hand,	219,849 84	
Coke on hand,	40,073 00	
Enrichers on hand,	11,731 28	
Purifying materials on hand,	4,539 66	
Other gas materials on hand,	73,361 26	
Stoves on hand,	29,482 04	
Gas fixtures on hand,	1,927 02	
Gas tools and implements,	1,341 15	
Stable and garage equipment,	10,100 00	
Office furniture,	3,000 00	
Reserve funds,	37,832 13	
Prepaid insurance,	5,673 73	
Investments (barge "Henry Endicott"),	17,000 00	
		<u>\$742,370 74</u>
Total assets,		\$3,888,843 35

LIABILITIES.

Capital stock,	\$1,680,000 00	
Coupon notes,	300,000 00	
Other notes payable,	130,300 00	
Unpaid bills,	83,941 52	
Deposits by customers,	49,930 00	
Unpaid dividends,	1,088 00	
Interest accrued but not due,	2,883 26	
Premium realized on stock issues,	955,965 50	
Replacement reserve,	24,425 24	
Other reserves,	39,978 24	
Amounts due from the company, not included above,	38,381 00	
		<u>\$3,306,892 76</u>
Total liabilities,		581,950 59
Profit and loss balance,		
		<u>\$3,888,843 35</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$1,233,537 81	
For gas bought,	423 84	
distribution,	182,742 48	
management,	88,207 70	
taxes,	176,919 26	
incidentals,	101,436 33	
	<u>\$1,783,267 42</u>	
Income from sale of gas,		\$1,851,270 77
residuals,		274,801 34
other sources,		54 00
Balance to profit and loss,	342,858 69	
	<u>\$2,126,126 11</u>	<u>\$2,126,126 11</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$566,623 35
Balance of manufacturing account,		342,858 69
Interest received,		1,592 31
Rents,		353 15
Jobbing,		3,909 97
Other items of income,		804 15
Interest paid,	\$34,362 21	
Dividends declared,	201,600 00	
Depreciation,	89,000 00	
Other items,	9,228 82	
Balance June 30, 1921,	581,950 59	
	<hr/>	<hr/>
	\$916,141 62	\$916,141 62

CAPE AND VINEYARD ELECTRIC COMPANY.

ASSETS.

Gas plant:		
Lands,	\$2,797 81	
Machinery and equipment,	10,062 36	
Mains,	9,415 72	
Services,	1,660 66	
Meters,	2,895 89	
	<hr/>	\$26,832 44
Electric plant:		
Lands,	\$11,387 64	
Buildings,	38,884 02	
Steam plant,	112,419 84	
Electric plant,	46,701 61	
Overhead lines,	370,535 78	
Transformers,	35,383 02	
Meters,	10,140 90	
Street lamps and fixtures,	59,312 33	
	<hr/>	684,765 14
Other assets:		
Cash,	\$21,547 54	
Due for electricity,	15,293 87	
Sundry accounts due the company,	8,577 24	
Electric fuel on hand,	3,063 30	
Electric tools and implements,	3,782 81	
Other electric materials and supplies on hand,	5,534 70	
Stable and garage equipment,	11,940 77	
Office furniture,	3,844 49	
Prepaid accounts,	660 51	
Suspense accounts,	5,570 41	
Investments (securities),	50 00	
	<hr/>	79,865 64
Total assets,		\$791,463 22
Profit and loss balance,		86,752 71
Total debits,		<hr/>
		\$878,215 93

LIABILITIES.

Capital stock,	\$36,000 00
Coupon notes,	3,943 62
Other notes payable,	789,023 41
Unpaid bills,	45,346 57
Depreciation reserve,	12,985 75
Amounts due from the company, not included above,	6,888 08
Total liabilities,	<u>\$878,215 93</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$6,251 09	
For distribution,	992 39	
	<u>\$7,243 48</u>	
Operating expenses (electric):		
At station,	\$50,104 53	
For current bought,	62,924 33	
distribution,	35,634 49	
management,	22,321 14	
taxes,	13,738 52	
incidentals,	2,764 21	
	<u>187,487 22</u>	
Income from sale of gas,		\$3,965 26
sale of electricity,		231,488 27
Balance to profit and loss:		
Gas,		3,278 22
Electric,	44,001 05	
	<u>\$238,731 75</u>	<u>\$238,731 75</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,	\$47,745 15	
Balance of gas manufacturing account,	3,278 22	
Balance of electric manufacturing account,		\$44,001 05
Jobbing,		2,131 16
Other items of income,		6,327 88
Interest paid,	70,635 51	
Dividends declared,	6,720 00	
Other items,	10,833 92	
Balance, June 30, 1921,		86,752 71
	<u>\$139,212 80</u>	<u>\$139,212 80</u>

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

ASSETS.

Electric plant:	
Lands and buildings,	\$4,802 22
Substation equipment,	86,329 18
Overhead lines,	686,067 54
Transformers,	61,949 67
Meters,	61,226 65
	<u>\$900,375 26</u>

¹ Debit item.

Other assets:

Unfinished construction,	\$545 92	
Construction expense,	23,593 10	
Cash,	213,177 41	
Notes receivable,	9,090 35	
Trade acceptance receivable,	21,785 94	
Due for electricity,	43,222 25	
Sundry accounts due the company,	21,773 78	
House wiring,	7,720 30	
Electric fuel on hand,	2,474 26	
Motors,	4,434 39	
Electric fixtures,	615 17	
Electric tools and implements,	1,762 71	
Other electric materials and supplies on hand,	17,202 43	
Stable and garage equipment,	6,900 00	
Office furniture,	5,478 19	
Reserve funds,	114,154 49	
Prepaid coupon note expense,	40,606 90	
Insurance, interest and taxes,	2,928 85	
Investments (securities),	4,100 00	
Investments (real estate),	2,976 80	
		<u>\$544,543 24</u>
Total assets,		\$1,444,918 50

LIABILITIES.

Capital stock,	\$470,500 00	
Bonds issued,	150,000 00	
Coupon notes,	379,000 00	
Other notes payable,	258,709 00	
Unpaid bills,	38,519 57	
Deposits by customers,	3,149 90	
Interest accrued but not due,	11,256 90	
Premium realized on stock issues,	9,525 00	
Reserves,	13,564 65	
Amounts due from the company, not included above,	66,997 33	
		<u>\$1,401,222 35</u>
Total liabilities,		\$1,401,222 35
Profit and loss balance,		43,696 15
		<u>\$1,444,918 50</u>
Total credits,		\$1,444,918 50

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$14,265 10	
For current bought,	205,698 89	
distribution,	40,313 03	
management,	28,647 16	
taxes,	26,865 51	
incidentals,	4,710 99	
	<u>\$320,500 68</u>	
Income from sale of electricity,		\$404,659 12
other sources,		12,625 03
Balance to profit and loss,	96,783 47	
	<u>\$417,284 15</u>	<u>\$417,284 15</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$43,657 68
Balance of manufacturing account,		96,783 47
Interest received,		9,700 50
Rents,		159 35
Jobbing,		3,987 09
Transfer from reserves,		7,791 59
Other items of income,		4,199 20
Interest paid,	\$52,328 99	
Dividends declared,	42,345 00	
Coupon note expense,	3,494 10	
Depreciation,	5,400 00	
Reserves,	7,515 06	
Other items,	11,499 58	
Balance June 30, 1921,	43,696 15	
	<hr/>	<hr/>
	\$166,278 88	\$166,278 88

CENTRAL MASSACHUSETTS POWER COMPANY.

(An unincorporated voluntary association.)

ASSETS.

Electric plant:		
Lands,	} No value stated.	
Buildings,		
Water power rights,		
Water wheels,		
Electric plant,		
Additional land, buildings, water power equipment and electrical machinery,		\$253,788 27
Other assets:		
Cash,	\$29,387 38	
Accounts receivable,	14,346 58	
	<hr/>	<hr/>
		43,733 96
Total assets,		\$297,522 23

LIABILITIES.

Capital stock (common and preferred) issued under agreement and declaration of trust dated March 9, 1912:	
3,000 common (no value stated); 2,250 preferred (no value stated).	
Issued for cash, 2,250 preferred shares,	\$225,000 00
Accounts payable,	5,279 64
Reserve for dividends,	2,250 00
Surplus paid in under declaration of trust,	25,000 00
	<hr/>
Total liabilities,	\$257,529 64
Profit and loss balance,	39,992 59
	<hr/>
Total credits,	\$297,522 23

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Income from sale of electricity,		\$44,466 93
Balance to profit and loss,	\$44,466 93	

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$30,950 39
Balance of manufacturing account,		44,466 93
Interest received,		575 27
Rents,		5,000 00
Dividends declared,	\$36,000 00	
Depreciation,	5,000 00	
Balance June 30, 1921,	39,992 59	
	<u>\$80,992 59</u>	<u>\$80,992 59</u>

CHARLEMONT ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Overhead lines,	\$8,209 41	
Transformers,	1,298 78	
Meters,	1,051 63	
Street lamps and fixtures,	138 84	
		<u>\$10,698 66</u>
Other assets:		
Cash,	\$97 64	
Due for electricity,	312 68	
Electric materials and supplies on hand,	77 57	
		<u>487 89</u>
Total assets,		<u>\$11,186 55</u>

LIABILITIES.

Capital stock,	\$3,000 00
Unpaid bills,	242 50
Amounts due from the company, not included above,	6,813 19
Total liabilities,	<u>\$10,055 69</u>
Profit and loss balance,	1,130 86
Total credits,	<u>\$11,186 55</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
For current bought,	\$1,759 07	
distribution,	1,402 42	
management,	1,623 65	
taxes,	183 93	
incidentals,	135 00	
	<u>\$5,104 07</u>	
Income from sale of electricity,		\$5,324 01
Balance to profit and loss,	219 94	
	<u>\$5,324 01</u>	<u>\$5,324 01</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$1,708 07
Balance of manufacturing account,		219 94
Interest paid,	\$312 77	
Depreciation,	484 38	
Balance June 30, 1921,	1,130 86	
	<u>\$1,928 01</u>	<u>\$1,928 01</u>

CHARLESTOWN GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:		
Lands,	\$184,190 68	
Buildings, machinery and equipment,	422,353 65	
Mains,	198,365 67	
Meters,	75,117 97	
	<u></u>	\$880,027 97
Electric plant:		
Lands,	\$1,000 00	
Substation and accessories,	82,972 48	
Overhead lines,	17,060 67	
Underground conduits, wires and cables,	137,612 59	
Transformers,	22,207 26	
Meters,	12,810 97	
Street lamps and fixtures,	1,127 81	
	<u></u>	274,791 78
Other assets:		
Office building,	\$25,000 00	
Cash,	17,089 00	
Due for gas,	23,258 77	
Due for electricity,	21,677 97	
Sundry accounts due the company,	24,770 21	
Gas coal on hand,	97,036 64	
Coke on hand,	32,628 50	
Tar on hand,	1,401 83	
Other gas materials on hand,	6,307 47	
Stoves on hand,	3,305 36	
Other electric materials and supplies on hand,	22,928 08	
Insurance,	2,510 49	
Investments (Liberty bonds),	101,200 00	
	<u></u>	379,114 32
Total assets,		\$1,533,934 07
LIABILITIES.		
Capital stock,		\$658,800 00
Coupon notes,		200,000 00
Other notes payable,		217,500 00
Unpaid bills,		58,771 55
Deposits by customers,		25,907 31
Premium realized on stock issues,		130,121 12
Amounts due from the company, not included above,		8,018 94
Total liabilities,		\$1,299,118 92
Profit and loss balance,		234,815 15
Total credits,		\$1,533,934 07

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$540,158 15	
For gas bought,	19,171 89	
distribution,	39,997 80	
management,	22,966 47	
taxes,	34,176 03	
incidentals,	7,614 64	
	<hr/>	
	\$661,084 98	
Operating expenses (electric):		
At station,	\$7,645 19	
For current bought,	101,308 39	
distribution,	34,690 56	
management,	11,162 58	
taxes,	12,372 57	
incidentals,	2,450 33	
	<hr/>	
	169,629 62	
Income from sale of gas,		\$510,473 83
residuals,		233,358 20
sale of electricity,		240,545 86
Balance to profit and loss:		
Gas,	79,747 05	
Electric,	70,916 24	
	<hr/>	
	\$984,377 89	\$984,377 89

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$230,699 15
Balance of gas manufacturing account,		79,747 05
Balance of electric manufacturing account,		70,916 24
Interest received,		5,962 36
Rents,		1,757 56
Other items of income,		4,432 44
Interest paid,	\$24,654 81	
Dividends declared,	94,704 00	
Depreciation,	20,057 02	
Other items,	19,283 82	
Balance June 30, 1921,	234,815 15	
	<hr/>	
	\$393,514 80	\$393,514 80

CHESTER ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:	
Lands,	\$1,100 00
Buildings,	100 05
Oil engine plant,	1,460 63
Electric plant,	2,578 01
Hydraulic plant equipment,	3,180 48
Overhead lines,	2,452 23
Meters,	928 55
Street lamps and fixtures,	128 91
	<hr/>
	\$11,928 86

Other assets:

Cash,	\$139 31	
Due for electricity,	571 72	
Electric fuel on hand,	15 25	
Electric fixtures on hand,	30 65	
Electric tools and implements,	146 66	
Other electric materials and supplies on hand,	169 00	
Stable and garage equipment,	330 61	
Office furniture,	141 89	
	<hr/>	\$1,545 09

Total assets,	\$13,473 95
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LIABILITIES.

Capital stock,	\$5,000 00
Notes payable,	3,200 00
Unpaid bills,	1,048 95
Interest accrued but not due,	75 00
Amounts due from the company, not included above,	3,500 00

Total liabilities,	\$12,823 95
Profit and loss balance,	650 00

Total credits,	\$13,473 95
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$4,178 53	
For distribution,	1,168 87	
management,	750 67	
taxes,	152 69	
incidentals,	74 33	
	<hr/>	
	\$6,325 09	
Income from sale of electricity,		\$7,116 86
Balance to profit and loss,	791 77	
	<hr/>	<hr/>
	\$7,116 86	\$7,116 86

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$400 00
Balance of manufacturing account,		791 77
Other items of income,		350 00
Interest paid,	\$291 77	
Dividends declared,	400 00	
Depreciation,	200 00	
Balance June 30, 1921,	650 00	
	<hr/>	<hr/>
	\$1,541 77	\$1,541 77

CITIZENS' GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

ASSETS.

Gas plant:

Lands,	\$726 00	
Buildings,	3,454 58	
Machinery and equipment,	8,776 09	
Holders,	24,904 82	
Mains and services,	12,190 25	
Meters,	4,326 70	
	<hr/>	\$54,378 44

Electric plant:

Lands,	\$734 50	
Buildings,	2,719 66	
Steam plant,	16,221 28	
Electric plant,	9,093 37	
Overhead lines,	10,062 22	
Transformers,	1,709 89	
Meters,	5,264 64	
Street lamps and fixtures,	534 96	
	<hr/>	46,340 52

Other assets:

Cash,	\$224 68	
Due for gas,	5,274 60	
Due for electricity,	3,234 49	
Sundry accounts due the company,	842 93	
Gas coal on hand,	1,921 03	
Tar on hand,	87 50	
Other gas materials on hand,	186 45	
Stoves on hand,	274 03	
Gas tools and implements,	35 00	
Electric fuel on hand,	5,600 11	
Electric tools and implements,	24 90	
Other electric materials and supplies on hand,	707 98	
Office furniture,	110 27	
Investments (securities),	7,300 00	
Investments (wharf property),	8,000 00	
	<hr/>	33,823 97

Total assets,	\$134,542 93
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LIABILITIES.

Capital stock,	\$60,000 00
Bonds issued,	25,500 00
Notes payable,	43,500 00
Deposits by customers,	124 89

Total liabilities,	\$129,124 89
Profit and loss balance,	5,418 04

Total credits,	\$134,542 93
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MANUFACTURING ACCOUNT.

		DR.	CR.
Operating expenses (gas):			
At works,	\$18,587 17		
For distribution,	1,466 99		
management,	2,783 15		
taxes,	1,005 91		
incidentals,	844 11		
	<hr/>	\$24,687 33	
Operating expenses (electric):			
At station,	\$11,867 71		
For distribution,	3,069 75		
management,	2,783 16		
taxes,	1,005 91		
incidentals,	844 11		
	<hr/>	19,570 64	
Income from sale of gas,			\$26,876 25
residuals,			3,575 84
other sources (gas),			138 89
sale of electricity,			22,824 18
other sources (electric), . . .			776 18
Balance to profit and loss:			
Gas,		5,903 65	
Electric,		4,029 72	
		<hr/>	<hr/>
		\$54,191 34	\$54,191 34

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$5,321 85
Balance of gas manufacturing account,		5,903 65
Balance of electric manufacturing account,		4,029 72
Interest received,		375 00
Other items of income,		31 00
Interest paid,	\$3,063 93	
Dividends declared,	4,400 00	
Depreciation,	2,500 00	
Loss on jobbing,	279 25	
Balance June 30, 1921,	5,418 04	
	<hr/>	<hr/>
	\$15,661 22	\$15,661 22

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

ASSETS.

Gas plant:		
Lands and buildings,	\$14,030 26	
Machinery and equipment,	86,763 71	
Mains,	622,691 54	
Services,	111,244 73	
Meters,	123,412 42	
	<hr/>	\$958,142 66

Other assets:

Gas arc lamps,	\$5,651 73	
Cash,	10,021 79	
Due for gas,	15,996 74	
Sundry accounts due the company,	11,014 03	
Coal on hand,	842 35	
Gas on hand,	418 10	
Other gas materials on hand,	39,337 84	
Stable and garage equipment,	15,114 38	
Office furniture,	3,592 91	
Insurance suspense,	1,130 01	
Profit sharers' securities held for distribution,	2,029 53	
	<hr/>	\$105,149 41
Total assets,		\$1,063,292 07

LIABILITIES.

Capital stock,	\$918,000 00
Notes payable,	20,000 00
Unpaid bills,	49,055 28
Deposits by customers,	13,045 78
Depreciation reserve,	26,320 58
Other reserves,	14,276 93
Amounts due from the company, not included above,	13,790 86
Total liabilities,	\$1,054,489 43
Profit and loss balance,	8,802 64
Total credits,	<hr/> \$1,063,292 07

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For gas bought,	\$275,085 80	
distribution,	39,167 95	
management,	28,059 37	
taxes,	31,600 00	
incidentals,	5,652 02	
	<hr/>	
	\$379,565 14	
Income from sale of gas,		\$454,445 65
other sources,		246 25
Balance to profit and loss,	75,126 76	
	<hr/>	
	\$454,691 90	\$454,691 90

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$1,499 58
Balance of manufacturing account,		75,126 76
Interest received,		715 10
Jobbing,		5,876 29
Other items of income,		402 54
Interest paid,	\$1,595 41	
Dividends declared,	64,260 00	
Depreciation reserve,	7,500 00	
Other items,	1,462 22	
Balance June 30, 1921,	8,802 64	
	<hr/>	
	\$83,620 27	\$83,620 27

CLINTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:

Lands,	\$4,000 00
Buildings,	10,935 42
Machinery and equipment,	44,885 04
Holders,	12,994 00
Mains,	46,794 32
Services,	13,379 58
Meters,	13,732 01

 \$146,720 37

Electric plant:

Lands,	\$5,000 00
Buildings,	23,010 67
Steam plant,	5,824 84
Electric plant,	20,056 91
Overhead lines,	126,255 24
Transformers,	14,126 75
Meters,	17,290 64
Street lamps and fixtures,	11,200 96

 222,766 01

Other assets:

Unfinished construction,	\$2,959 90
Cash,	6,230 74
Due for gas,	7,486 96
Due for electricity,	10,364 52
Sundry accounts due the company,	4,967 57
Gas coal on hand,	5,534 55
Coke on hand,	26 14
Enrichers on hand,	765 28
Other gas materials on hand,	6,843 70
Motors on hand,	2,044 05
Tools and implements,	451 07
Other electric materials and supplies on hand,	6,388 41
Stable and garage equipment,	2,110 08
Office furniture,	1,827 33
Prepaid insurance and taxes,	1,265 43
Note discount,	1,177 77

 60,443 50

 Total assets, \$429,929 88

LIABILITIES.

Capital stock,	\$183,000 00
Bonds issued,	110,000 00
Notes payable,	80,600 00
Unpaid bills,	6,640 16
Deposits by customers,	5,283 61
Depreciation reserve,	15,193 64
Amounts due from the company, not included above,	14,379 17

 Total liabilities, \$415,096 58

 Profit and loss balance, 14,833 30

 Total credits, \$429,929 88

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas):		
At works,	\$48,495 61	
For distribution,	3,377 35	
management,	7,383 15	
taxes,	4,220 10	
incidentals,	1,544 53	
	<hr/>	
	\$65,020 74	
Operating expenses (electric):		
At station,	\$4,617 00	
For current bought, . . .	42,787 74	
distribution,	8,742 01	
management,	13,445 67	
taxes,	7,068 20	
incidentals,	1,656 98	
	<hr/>	
	78,317 60	
Income from sale of gas,		\$71,041 75
other sources (gas),		18 00
sale of electricity,		127,004 01
other sources (electric), . .		1,108 53
Balance to profit and loss:		
Gas,	6,039 01	
Electric,	49,794 94	
	<hr/>	
	\$199,172 29	\$199,172 29

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$10,634 75
Balance of gas manufacturing account, . . .		6,039 01
Balance of electric manufacturing account, .		49,794 94
Interest received,		153 24
Rents,		45 00
Jobbing,		4,724 41
Other items of income,		769 98
Interest paid,	\$11,379 96	
Dividends declared,	27,450 00	
Depreciation reserve,	16,066 48	
Note discount,	2,410 23	
Other items,	21 36	
Balance June 30, 1921,	14,833 30	
	<hr/>	
	\$72,161 33	\$72,161 33

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Gas plant:	
Lands and buildings,	\$5,644 41
Machinery, equipment and holders,	29,868 44
Mains,	196,168 47
Services,	17,234 97
Meters,	29,941 87
	<hr/>
	\$278,853 16

Other assets:

Cash,	\$2,500 79	
Due for gas,	18,627 74	
Sundry accounts due the company,	8,305 52	
Other gas materials on hand,	21,009 12	
Stable and garage equipment,	2,199 52	
Office furniture,	2,947 13	
Reserve funds,	9,281 78	
Bond discount,	7,799 78	
Prepaid insurance,	1,019 19	
Investments (real estate),	1,500 00	
Investments (securities),	420 00	
		<hr/>
		\$75,619 57
Total assets,		<hr/>
		\$354,477 73

LIABILITIES.

Capital stock,	\$155,950 00	
Bonds issued,	100,000 00	
Notes payable,	26,500 00	
Unpaid bills,	26,795 94	
Deposits by customers,	4,783 00	
Interest due but not paid,	553 44	
Interest accrued but not due,	1,500 00	
Premium realized on stock issues,	7,190 00	
Reserves,	9,281 78	
		<hr/>
Total liabilities,	\$332,554 16	
Profit and loss balance,	21,923 57	
		<hr/>
Total credits,		\$354,477 73

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$2,034 47	
For gas bought,	102,058 18	
distribution,	13,513 29	
management,	20,278 72	
taxes,	8,847 36	
incidentals,	2,160 16	
	<hr/>	
	\$148,892 18	
Income from sale of gas,		\$178,137 27
other sources,		226 10
Balance to profit and loss,	29,471 19	
	<hr/>	<hr/>
	\$178,363 37	\$178,363 37

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$23,700 53
Balance of manufacturing account,		29,471 19
Interest received,		177 30
Jobbing,		4,056 52
Other items of income,		133 22
Interest paid,	\$8,200 53	
Dividends declared,	15,595 00	

	DR.	CR.
Depreciation,	\$7,952 86	
Reserve,	3,000 00	
Other items,	866 80	
Balance June 30, 1921,	21,923 57	
	<hr/>	<hr/>
	\$57,538 76	\$57,538 76

EAST BOSTON GAS COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$292,130 99
Machinery and equipment,	407,982 82
Mains,	293,211 32
Services,	74,893 97
Meters,	153,968 21

\$1,222,187 31

Other assets:

Cash,	\$42,101 83
Due for gas,	55,137 84
Sundry accounts due the company,	21,587 13
Gas coal on hand,	7,115 43
Tar on hand,	2,525 27
Enrichers on hand,	1,023 81
Gas on hand,	1,630 40
Other gas materials on hand,	105,675 18
Stoves and appliances,	8,280 33
Stable and garage equipment,	9,790 79
Office furniture,	7,162 59
Insurance and interest suspense,	9,584 23

271,614 83

Total assets, \$1,493,802 14

LIABILITIES.

Capital stock,	\$575,000 00
Notes payable,	410,000 00
Unpaid bills,	92,500 41
Deposits by customers,	76,510 46
Premium realized on stock issues,	11,000 00
Depreciation reserve,	5,000 00
Other reserves,	24,652 32
Amounts due from the company, not included above,	19,245 75
Total liabilities,	\$1,213,908 94
Profit and loss balance,	279,893 20
Total credits,	\$1,493,802 14

MANUFACTURING ACCOUNT.

Operating expenses:

At works,	\$6,902 24
For gas bought,	567,337 55
distribution,	79,983 57
management,	76,744 07
taxes,	48,600 00
incidentals,	15,049 60

\$794,617 03

	Dr.	Cr.
Income from sale of gas,		\$816,863 98
residuals,		37
other sources,		1,782 10
Balance to profit and loss,	\$24,029 42	
	<hr/> \$818,646 45	<hr/> \$818,646 45

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$278,864 66
Balance of manufacturing account,		24,029 42
Interest received,		1,598 48
Rents,		413 19
Jobbing,		27,180 92
Other items of income,		651 11
Interest paid,	\$31,259 05	
Dividends declared,	20,125 00	
Other items,	1,370 53	
Balance June 30, 1921,	279,893 20	
	<hr/> \$332,647 78	<hr/> \$332,647 78

EASTERN MASSACHUSETTS ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$42,931 15	
Substation, etc.,	12,428 16	
Substation equipment,	51,464 78	
Overhead lines,	126,826 25	
Underground wires and cables,	155,879 21	
	<hr/>	\$389,529 55
Other assets:		
Unfinished construction,	\$16,302 53	
Cash,	22,704 19	
Due for electricity,	47,346 88	
Sundry accounts due the company,	390 91	
Electric tools and implements,	4,282 01	
Other electric materials and supplies on hand,	10,789 78	
Sinking fund,	147 00	
Suspense accounts,	13,311 75	
Investments (securities),	10,000 00	
	<hr/>	125,275 05
Total assets,		<hr/> \$514,804 60

LIABILITIES.

Capital stock,	\$150,000 00
Bonds issued,	135,000 00
Notes payable,	35,000 00
Unpaid bills,	88,355 47
Interest accrued but not due,	771 73

Depreciation reserve,	\$63,937 10
Other reserves,	4,308 62
Amounts due from the company, not included above,	4,560 69
Total liabilities,	\$481,933 61
Profit and loss balance,	32,870 99
Total credits,	\$514,804 60

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$450 00	
For current bought,	513,519 48	
distribution,	16,902 96	
management,	6,639 39	
taxes,	12,379 05	
incidentals,	1,321 08	
	<hr/>	
	\$551,211 96	
Income from sale of electricity,		\$613,886 00
Balance to profit and loss,	62,674 04	
	<hr/>	<hr/>
	\$613,886 00	\$613,886 00

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$27,703 79
Balance of manufacturing account,		62,674 04
Interest received,		690 61
Other items of income,		1,695 84
Interest paid,	\$14,869 74	
Dividends declared,	15,000 00	
Depreciation reserve,	25,012 35	
Other reserves,	4,308 62	
Other items,	702 58	
Balance June 30, 1921,	32,870 99	
	<hr/>	<hr/>
	\$92,764 28	\$92,764 28

EASTHAMPTON GAS COMPANY.

ASSETS.

Gas plant:		
Lands,	\$4,191 28	
Buildings,	11,792 09	
Machinery and equipment,	24,157 38	
Holders,	14,500 00	
Mains,	36,566 55	
Services,	8,944 00	
Meters,	14,665 85	
	<hr/>	\$114,817 15
Electric plant:		
Lands,	\$200 00	
Buildings,	3,182 48	
Electric plant,	10,320 67	
Overhead lines,	78,867 57	
Transformers,	11,666 38	
Meters,	12,295 44	
	<hr/>	116,532 54

Other assets:

Cash,	\$17,414 73	
Notes receivable,	60 00	
Due for gas,	1,474 62	
Due for electricity,	6,664 75	
Sundry accounts due the company,	3,798 32	
Gas coal on hand,	3,199 23	
Coke on hand,	480 00	
Tar on hand,	145 64	
Purifying materials on hand,	9 54	
Other gas materials on hand,	2,122 83	
Stoves on hand,	100 69	
Gas fixtures on hand,	509 22	
Electric fixtures on hand,	553 22	
Other electric materials and supplies on hand,	7,827 36	
Stable and garage equipment,	342 52	
Prepaid items,	1,738 62	
		\$46,441 29
Total assets,		\$277,790 98

LIABILITIES.

Capital stock,	\$180,000 00	
Notes payable,	45,000 00	
Unpaid bills,	4,352 47	
Deposits by customers,	469 80	
Unpaid dividends,	2,700 00	
Interest accrued but not due,	297 92	
Reserves,	500 00	
Amounts due from the company, not included above,	5,878 91	
Total liabilities,	\$239,199 10	
Profit and loss balance,	38,591 88	
Total credits,		\$277,790 98

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$42,726 91	
For distribution,	4,510 36	
management,	6,620 83	
taxes,	2,561 83	
incidentals,	1,236 24	
		\$57,656 17
Operating expenses (electric):		
At station,	\$1,071 50	
For current bought,	26,842 90	
distribution,	10,234 39	
management,	9,581 51	
taxes,	2,983 38	
incidentals,	898 82	
		51,612 50

	Dr.	Cr.
Income from sale of gas,		\$53,464 70
residuals,		10,113 43
sale of electricity,		70,231 72
Balance to profit and loss:		
Gas,	\$5,921 96	
Electric,	18,619 22	
	<hr/>	<hr/>
	\$133,809 85	\$133,809 85

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$37,564 16
Balance of gas manufacturing account,		5,921 96
Balance of electric manufacturing account,		18,619 22
Interest received,		424 83
Rents,		118 80
Jobbing,		264 31
Other items of income,		128 66
Interest paid,	\$3,008 59	
Dividends declared,	10,800 00	
Depreciation,	5,000 00	
Other items,	5,641 47	
Balance June 30, 1921,	38,591 88	
	<hr/>	<hr/>
	\$63,041 94	\$63,041 94

THE EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

ASSETS.

Electric plant:		
Lands,	\$4,228,781 72	
Buildings,	8,719,368 48	
Steam plant,	8,768,648 70	
Electric plant,	9,529,701 46	
Overhead lines,	9,377,887 57	
Underground conduits,	7,643,989 96	
Underground wires and cables,	12,329,394 00	
Transformers,	1,088,210 82	
Meters,	2,271,954 45	
Street lamps and fixtures,	427,092 86	
	<hr/>	\$64,385,130 02
Other assets:		
Other permanent structures,	\$589,264 28	
Cash,	1,270,437 97	
Notes receivable,	6,565 06	
Due for electricity,	1,178,929 26	
Electric fuel on hand,	598,805 80	
Motors on hand,	6,657 71	
Other electric materials and supplies on hand,	1,045,019 96	
Stable and garage equipment,	431,177 39	
Sundry ledger accounts,	203,779 96	
Investments (securities),	896,150 00	
	<hr/>	6,226,787 39
Total assets,		<hr/>
		\$70,611,917 41

LIABILITIES.

Capital stock,	\$22,528,000 00
Bonds issued,	1,250,000 00
Coupon notes,	19,000,000 00
Other notes payable,	5,951,000 00
Unpaid bills,	240,042 29
Deposits by customers,	184,230 00
Unpaid dividends,	675,840 00
Interest accrued but not due,	546,159 96
Premium realized on stock issues,	17,919,157 61
Depreciation reserve,	1,822,774 91
Total liabilities,	\$70,117,204 77
Profit and loss balance,	494,712 64
Total credits,	\$70,611,917 41

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$5,495,266 11	
For current bought,	115,837 46	
distribution,	1,805,575 61	
management,	1,841,242 22	
taxes,	1,471,494 85	
incidentals,	230,341 61	
	<u>\$10,959,757 86</u>	
Income from sale of electricity,		\$16,162,568 29
other sources,		21,989 57
Balance to profit and loss,	5,224,800 00	
	<u>\$16,184,557 86</u>	<u>\$16,184,557 86</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$401,391 42
Balance of manufacturing account,		5,224,800 00
Interest received,		88,591 14
Rents,		33,931 17
Other items of income,		52,933 69
Interest paid,	\$1,498,636 32	
Dividends declared,	2,703,360 00	
Depreciation reserve,	1,100,000 00	
Other items,	4,848 46	
Balance June 30, 1921,	494,712 64	
	<u>\$5,801,557 42</u>	<u>\$5,801,557 42</u>

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

ASSETS.

Electric plant:	
Lands and buildings,	\$662,364 24
Steam plant,	791,331 01
Electric plant,	641,670 50
Overhead lines,	816,401 54

Electric plant — *Concluded.*

Underground wires and cables,	\$260,420 58	
Transformers,	146,912 15	
Meters,	156,836 82	
Street lamps and fixtures,	51,537 90	
	<hr/>	\$3,527,474 74

Other assets:

Cash,	\$147,842 44	
Notes receivable,	2,273 33	
Due for electricity,	105,873 00	
Sundry accounts due the company,	54,881 90	
Fuel on hand,	87,338 43	
Electric tools and implements,	4,683 71	
Other electric materials and supplies on hand,	133,196 33	
Stable and garage equipment,	4,949 82	
Office furniture,	1,642 69	
Prepaid accounts,	7,292 15	
	<hr/>	549,973 80

Total assets, \$4,077,448 54

LIABILITIES.

Capital stock,	\$2,583,000 00	
Bonds issued,	200,000 00	
Notes payable,	50,000 00	
Unpaid bills,	27,710 92	
Deposits by customers,	3,225 54	
Interest accrued but not due,	2,656 24	
Premium realized on stock issues,	377,313 25	
Replacement reserve,	371,360 50	
Amounts due from the company, not included above,	42,986 84	

Total liabilities,	\$3,658,253 29	
Profit and loss balance,	419,195 25	

Total credits, \$4,077,448 54

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$542,748 48	
For distribution,	125,880 64	
management,	118,023 36	
taxes,	118,792 83	
incidentals,	16,993 72	
	<hr/>	\$922,439 03
Income from sale of electricity,		\$1,207,301 58
other sources,		1,763 46
Balance to profit and loss,	286,626 01	
	<hr/>	<hr/>
	\$1,209,065 04	\$1,209,065 04

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$470,804 22
Balance of manufacturing account,		286,626 01
Interest received,		865 70

	DR.	CR.
Rents,		\$1,205 74
Jobbing,		29,128 98
Other items of income,		483 54
Interest paid,	\$34,915 48	
Dividends declared,	185,976 00	
Replacement reserve,	115,000 00	
Other items,	34,027 46	
Balance June 30, 1921,	419,195 25	
	<hr/>	<hr/>
	\$789,114 19	\$789,114 19

FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:

Lands,	\$297,043 26	
Buildings,	483,617 73	
Steam plant,	814,649 46	
Electric plant,	507,518 67	
Overhead lines,	891,340 03	
Underground conduits,	482,618 63	
Underground wires and cables,	808,831 87	
Transformers,	151,467 37	
Meters,	126,278 57	
Street lamps and fixtures,	40,520 32	
	<hr/>	\$4,603,885 91

Other assets:

Unfinished construction,	\$38,014 09	
Cash,	255,882 51	
Notes receivable,	17,644 79	
Due for electricity,	130,948 91	
Sundry accounts due the company,	20,524 71	
Fuel on hand,	3,028 23	
Electric tools and implements,	11,682 48	
Other electric materials and supplies on hand,	151,568 24	
Stable and garage equipment,	11,292 68	
Office furniture,	18,827 43	
Prepaid insurance and interest,	14,759 22	
Investments (securities),	147,061 71	
Suspense accounts,	8,716 10	
	<hr/>	829,951 10

Total assets, \$5,433,837 01

LIABILITIES.

Capital stock (common),	\$3,470,700 00
Capital stock (employees'),	19,740 00
Bonds issued,	3,746 00
Other notes payable,	790,000 00
Unpaid bills,	55,807 87
Deposits by customers,	3,989 00
Unpaid dividends,	69,808 80
Premium realized on stock issues,	445,000 00

Depreciation reserve,	\$341,673 19
Other reserves,	19,416 71
Amounts due from the company, not included above,	67,953 02
Total liabilities,	\$5,287,834 59
Profit and loss balance,	146,002 42
Total credits,	\$5,433,837 01

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$289,935 17	
For current bought,	231,150 60	
distribution,	120,169 04	
management,	81,542 57	
taxes,	125,938 11	
incidentals,	12,128 90	
	\$860,864 39	
Income from sale of electricity,		\$1,306,671 52
Balance to profit and loss,	445,807 13	
	\$1,306,671 52	\$1,306,671 52

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$105,610 76
Balance of manufacturing account,		445,807 13
Interest received,		9,345 11
Rents,		2,854 95
Jobbing,		3,676 71
Transfer from reserves,		3,051 67
Interest paid,	\$56,847 39	
Dividends declared,	249,796 80	
Depreciation reserve,	107,050 42	
Other items,	10,649 30	
Balance June 30, 1921,	146,002 42	
	\$570,346 33	\$570,346 33

FALL RIVER GAS WORKS COMPANY.

ASSETS.

Gas plant:	
Lands and buildings,	\$479,804 14
Machinery and equipment,	891,087 14
Mains,	548,643 11
Services,	102,937 91
Meters,	179,319 41
	\$2,201,791 71
Other assets:	
Office building,	\$57,842 38
Cash,	48,152 01
Due for gas,	68,545 55
Sundry accounts due the company,	46,252 07
Gas coal on hand,	87,958 52

Other assets — *Concluded.*

Coke on hand,	\$41,347 30	
Tar on hand,	11,026 40	
Enrichers on hand,	9,112 47	
Purifying materials on hand,	9,169 74	
Other gas materials on hand,	45,530 42	
Stoves on hand,	15,142 38	
Supplies, etc., on hand,	11,834 33	
Ammonia,	3,966 36	
Stable and garage equipment,	9,799 75	
Office furniture,	5,143 80	
Prepaid interest,	175 00	
Prepaid insurance,	7,347 34	
Suspense account,	6,724 16	
		\$485,069 98
Total assets,		\$2,686,861 69

LIABILITIES.

Capital stock,	\$1,127,000 00
Notes payable,	20,000 00
Unpaid bills,	47,466 33
Deposits by customers,	23,360 46
Premium realized on stock issues,	577,348 67
Depreciation reserve,	244,871 76
Other reserves,	7,225 23
Amounts due from the company, not included above,	20,463 35
Total liabilities,	\$2,067,735 80
Profit and loss balance,	619,125 89
Total credits,	\$2,686,861 69

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$665,599 12	
For distribution,	112,154 03	
management,	78,945 93	
taxes,	87,770 33	
incidentals,	10,132 51	
	\$954,601 92	
Income from sale of gas,		\$961,603 98
residuals,		159,535 79
other sources,		897 00
Balance to profit and loss,	167,434 85	
	\$1,122,036 77	\$1,122,036 77

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$620,475 39
Balance of manufacturing account,		167,434 85
Interest received,		784 97
Rents,		303 00
Transfer from reserve,		1,178 70
Other items of income,		31 56

	Dr.	Cr.
Interest paid,	\$1,626 74	
Dividends declared,	135,240 00	
Depreciation reserve,	30,000 00	
Other items,	4,215 84	
Balance June 30, 1921,	619,125 89	
	<hr/>	<hr/>
	\$790,208 47	\$790,208 47

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$115,361 37	
Machinery, equipment and holders,	241,925 64	
Mains,	211,971 83	
Services,	38,752 79	
Meters,	114,031 33	
	<hr/>	\$722,042 96

Electric plant:

Lands and buildings,	\$238,160 95	
Reservoirs, dams and canals,	25,794 55	
Steam plant,	305,832 23	
Electric plant,	126,441 33	
Hydraulic plant equipment,	4,676 42	
Overhead lines,	290,221 99	
Underground conduits, wires and cables,	214,743 23	
Transformers,	55,449 01	
Meters,	72,406 43	
	<hr/>	1,333,726 14

Other assets:

Unfinished construction,	\$587,646 79	
Gas arc lamps,	4,993 83	
Cash,	72,745 97	
Notes receivable,	1,114 72	
Due for gas,	10,090 84	
Due for electricity,	48,475 24	
Sundry accounts due the company,	25,623 99	
Gas coal on hand,	34,372 08	
Coke on hand,	22,259 14	
Tar on hand,	6,890 37	
Enrichers on hand,	2,965 42	
Purifying materials on hand,	984 74	
Other gas materials on hand,	56,898 00	
Stoves on hand,	5,312 79	
Gas fixtures on hand,	169 93	
Gas tools and implements,	3,575 07	
Electric fuel on hand,	9,038 74	
Motors on hand,	597 27	
Electric fixtures on hand,	193 77	
Electric tools and implements,	6,155 49	
Other electric materials and supplies on hand,	56,658 83	
Stable and garage equipment,	18,299 13	
Office furniture,	10,652 39	

Other assets — *Concluded.*

Suspense account,	\$33,650 73	
Investments (real estate),	13,454 54	
Investments (securities),	31,600 00	
	<hr/>	\$1,064,419 81

Total assets, \$3,120,188 91

LIABILITIES.

Capital stock,	\$1,234,300 00
Coupon notes,	500,000 00
Other notes payable,	535,000 00
Unpaid bills,	55,309 29
Deposits by customers,	8,521 70
Unpaid payroll,	2,168 15
Interest accrued but not due,	6,771 88
Premium realized on stock issues,	512,360 00
Depreciation reserve,	91,281 88
Other reserves,	17,203 07
Amounts due from the company, not included above,	19,300 87

Total liabilities,	\$2,982,216 84
Profit and loss balance,	137,972 07

Total credits, \$3,120,188 91

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$232,300 16	
For distribution,	33,775 50	
management,	23,869 42	
taxes,	30,592 34	
incidentals,	5,593 80	
	<hr/>	\$326,131 22
Operating expenses (electric):		
At station,	\$266,328 75	
For current bought,	3,963 39	
distribution,	48,659 52	
management,	32,507 58	
taxes,	35,333 52	
incidentals,	11,306 33	
	<hr/>	398,099 09
Income from sale of gas,		\$363,233 77
residuals,		58,010 53
other sources (gas),		136 68
sale of electricity,		474,316 55
other sources (electric),		22,236 21
Balance to profit and loss:		
Gas,	95,249 76	
Electric,	98,453 67	
	<hr/>	<hr/>
	\$917,933 74	\$917,933 74

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$128,100 65
Balance of gas manufacturing account,		95,249 76
Balance of electric manufacturing account,		98,453 67
Interest received,		2,911 02
Transfer from reserve for bad debts,		4,042 25
Other items of income,		3,407 92
Interest paid,	\$49,392 85	
Dividends declared,	120,980 00	
Depreciation reserve,	22,520 36	
Other items,	1,299 99	
Balance June 30, 1921,	137,972 07	
	<hr/>	<hr/>
	\$332,165 27	\$332,165 27

FRANKLIN.

(See UNION LIGHT AND POWER COMPANY.)

FRANKLIN COUNTY POWER COMPANY.

(An unincorporated voluntary association.)

ASSETS.

Electric plant:

Certain property received for preferred and common shares issued under agreement and declaration of trust dated March 30, 1914, and certain contracts (no value stated).

Other assets:

Other property,	\$54,176 82
Property suspense,	3,500 00
Cash,	1,436 27
Accounts receivable,	2,601 34

Total assets,	<hr/> \$61,714 43
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LIABILITIES.

Capital stock (common and preferred) issued under agreement and declaration of trust dated March 30, 1914, and certain contracts: 900 common (no value stated); 900 preferred (no value stated).

Notes payable,	\$19,000 00
Accounts payable,	7,538 64
Interest accrued but not due,	554 49
Reserve for dividends,	450 00
Surplus paid in,	27,500 00

Total liabilities,	<hr/> \$55,043 13
Profit and loss balance,	6,671 30

Total credits,	<hr/> \$61,714 43
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Income from sale of electricity,		\$7,835 79
Balance to profit and loss,	\$7,835 79	

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$4,840 06
Balance of manufacturing account, . . .		7,835 79
Interest received,		295 45
Dividends declared,	\$6,300 00	
Balance June 30, 1921,	6,671 30	
	<u>\$12,971 30</u>	<u>\$12,971 30</u>

FRANKLIN ELECTRIC LIGHT COMPANY.

(Turners Falls.)

ASSETS.

Electric plant:

Lands,	\$1,066 85
Buildings,	611 78
Electric plant,	4,149 53
Overhead lines,	66,011 13
Transformers,	9,953 23
Meters,	9,794 49

\$91,587 01

Other assets:

Millers Falls Fire District,	\$11,850 00
Cash,	4,256 14
Notes receivable,	1,075 00
Due for electricity,	6,627 00
Sundry accounts due the company, . . .	4,200 69
Electric tools and implements,	1 00
Other electric materials and supplies on hand, .	3,347 16
Stable and garage equipment,	1 00
Office furniture,	1 00
Suspense and prepaid accounts,	1,559 00
Investments (securities),	2,500 00

35,417 99Total assets, \$127,005 00

LIABILITIES.

Capital stock,	\$75,000 00
Millers Falls bond reserve,	11,850 00
Notes payable,	18,750 00
Unpaid bills,	2,647 67
Deposits by customers,	730 50
Unpaid dividends,	3,000 00
Interest accrued but not due,	65 62
Amounts due from the company, not included above, .	2,396 07
Total liabilities,	<u>\$114,439 86</u>
Profit and loss balance,	12,565 14
Total credits,	<u>\$127,005 00</u>

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
For current bought,	\$25,358 47		
distribution,	14,747 22		
management,	13,819 07		
taxes,	2,121 55		
incidentals,	791 71		
	<hr/>	\$56,838 02	
Income from sale of electricity,			\$74,751 97
Balance to profit and loss,		17,913 95	
		<hr/>	<hr/>
		\$74,751 97	\$74,751 97

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$10,918 96
Balance of manufacturing account,		17,913 95
Interest received,		767 78
Other items of income,		42 17
Interest paid,	\$1,681 05	
Dividends declared,	6,000 00	
Depreciation,	5,804 86	
Other items,	3,591 81	
Balance June 30, 1921,	12,565 14	
	<hr/>	<hr/>
	\$29,642 86	\$29,642 86

GARDNER ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$28,486 98	
Electric plant,	24,744 12	
Overhead lines,	299,873 28	
Transformers,	69,264 99	
Meters,	55,097 17	
	<hr/>	\$477,466 54
Other assets:		
Cash,	\$7,822 93	
Due for electricity,	14,756 16	
Sundry accounts due the company,	8,889 82	
Tools and implements,	2,419 09	
Other electric materials and supplies on hand,	26,630 90	
Office furniture,	2,000 00	
Suspense and prepaid accounts,	11,687 95	
Investments (real estate),	575 00	
	<hr/>	74,781 85
Total assets,		<hr/>
		\$552,248 39

LIABILITIES.

Capital stock (common),	\$266,300 00
Capital stock (preferred),	141,300 00
Notes payable,	65,000 00

Unpaid bills,	\$9,671 36
Deposits by customers,	4,689 00
Unpaid dividends,	14,184 50
Interest accrued but not due,	918 73
Premium realized on stock issues,	36,299 25
Depreciation reserve,	1,156 53
Other reserves,	5,262 31
<hr/>	
Total liabilities,	\$544,781 68
Profit and loss balance,	7,466 71
<hr/>	
Total credits,	\$552,248 39

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$10,192 90	
For current bought,	98,871 48	
distribution,	33,656 09	
management,	26,406 51	
taxes,	15,190 00	
incidentals,	3,340 00	
	<hr/>	
	\$187,656 98	
Income from sale of electricity,		\$211,277 61
other sources,		4,122 14
Balance to profit and loss,	27,742 77	
	<hr/>	<hr/>
	\$215,399 75	\$215,399 75

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$7,466 71
Balance of manufacturing account,		27,742 77
Jobbing,		2,880 98
Interest paid,	\$7,254 75	
Dividends declared,	23,369 00	
Balance June 30, 1921,	7,466 71	
	<hr/>	<hr/>
	\$38,090 46	\$38,090 46

GARDNER GAS, FUEL AND LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$20,876 47	
Machinery and equipment,	64,168 00	
Mains,	107,395 91	
Services,	66,347 00	
Meters,	17,500 73	
	<hr/>	\$276,288 11
Other assets:		
Unfinished construction,	\$17,571 08	
Gas are lamps,	2,294 52	
Cash,	2,051 18	
Due for gas,	3,327 00	
Sundry accounts due the company,	4,404 67	

Other assets — *Concluded.*

Coal on hand,	\$325 73	
Coke on hand,	563 28	
Enrichers on hand,	1,244 67	
Purifying materials on hand,	552 30	
Other gas materials on hand,	8,791 95	
Stoves on hand,	1,939 97	
Fixtures, etc.,	4,224 46	
Gas tools and implements,	1,643 55	
Stable and garage equipment,	128 37	
Office furniture,	3,713 99	
Reserve fund,	600 00	
Prepaid interest,	524 96	
Prepaid insurance,	33 63	
Prepaid taxes,	20 78	
		<u>\$53,956 09</u>
Total assets,		\$330,244 20
Profit and loss balance,		35,709 77
		<u>\$365,953 97</u>
Total debits,		\$365,953 97

LIABILITIES.

Capital stock,	\$140,000 00
Notes payable,	192,500 00
Unpaid bills,	20,385 55
Deposits by customers,	594 00
Interest accrued but not due,	7,179 57
Premium realized on stock issues,	4,200 00
Amounts due from the company, not included above,	1,094 85
	<u>\$365,953 97</u>
Total liabilities,	\$365,953 97

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$30,709 94	
For distribution,	7,203 07	
management,	10,645 48	
taxes,	4,668 26	
incidentals,	910 26	
	<u>\$54,137 01</u>	
Income from sale of gas,		\$54,341 48
other sources,		683 11
Balance to profit and loss,	887 58	
	<u>\$55,024 59</u>	<u>\$55,024 59</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,	\$18,326 90	
Balance of manufacturing account,		\$887 58
Jobbing,		1,385 86
Interest paid,	19,656 31	
Balance June 30, 1921,		35,709 77
	<u>\$37,983 21</u>	<u>\$37,983 21</u>

GLOUCESTER ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands and buildings,	\$121,802 26	
Steam plant,	90,777 04	
Electric plant,	33,176 39	
Overhead lines,	160,241 09	
Underground conduits,	60,266 12	
Underground wires and cables,	40,411 13	
Transformers,	39,121 79	
Meters,	41,690 28	
Street lamps and fixtures,	3,343 15	
		<hr/>
		\$590,829 25

Other assets:

Unfinished construction,	\$6,267 64	
Other permanent structures,	6,578 10	
Cash,	8,685 19	
Due for electricity,	19,063 70	
Sundry accounts due the company,	2,478 80	
Electric fuel on hand,	8,770 00	
Motors on hand,	582 75	
Electric fixtures on hand,	2,219 92	
Other electric materials and supplies on hand,	9,291 27	
Stable and garage equipment,	1,625 00	
Office furniture,	* 3,325 98	
		<hr/>
		68,888 35

Total assets,		<hr/>	\$659,717 60
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LIABILITIES.

Capital stock,	\$366,500 00
Notes payable,	11,500 00
Unpaid bills,	3,272 20
Deposits by customers,	535 89
Premium realized on stock issues,	39,070 00

Total liabilities,	\$420,878 09
Profit and loss balance,	238,839 51

Total credits,	<hr/>	\$659,717 60
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MANUFACTURING ACCOUNT.

Operating expenses:

	DR.	CR.
At station,	\$88,686 12	
For distribution,	50,740 25	
management,	19,184 59	
taxes,	18,623 30	
incidentals,	7,640 06	
	<hr/>	
	\$184,874 32	
Income from sale of electricity,		\$242,764 00
Balance to profit and loss,	57,889 68	
	<hr/>	<hr/>
	\$242,764 00	\$242,764 00

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$236,165 00
Balance of manufacturing account,		57,889 68
Interest received,		759 92
Rents,		8,796 22
Other items of income,		184 86
Interest paid,	\$384 94	
Dividends declared,	42,411 00	
Depreciation,	21,856 22	
Other items,	304 01	
Balance June 30, 1921,	238,839 51	
	<hr/>	
	\$303,795 68	\$303,795 68

GLOUCESTER GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$19,066 57	
Buildings,	44,208 29	
Machinery and equipment,	37,878 83	
Holders,	28,540 00	
Mains,	134,554 02	
Services,	11,850 48	
Meters,	32,027 07	
	<hr/>	\$308,125 26
Other assets:		
Office building,	\$17,110 49	
Unfinished construction,	75,822 56	
Cash,	7,642 25	
Gas arc lamps,	493 98	
Due for gas,	13,615 31	
Sundry accounts due the company,	28,927 04	
Gas coal on hand,	11,088 13	
Tar on hand,	272 37	
Enrichers on hand,	6,931 65	
Purifying materials on hand,	209 53	
Other gas materials on hand,	16,121 41	
Gas tools and implements,	1,620 39	
Stable and garage equipment,	2,394 91	
Office furniture,	1,839 57	
Note discount,	10,595 27	
Investments (real estate),	5,196 13	
	<hr/>	199,880 99
Total assets,		\$508,006 25

LIABILITIES.

Capital stock,	\$215,000 00
Notes payable,	113,300 00
Unpaid bills,	31,003 38
Deposits by customers,	1,096 67

Premium realized on stock issues,	\$92,500 00
Depreciation reserve,	7,655 31
Amounts due from the company, not included above,	43,440 21
<hr/>	
Total liabilities,	\$503,995 57
Profit and loss balance,	4,010 68
<hr/>	
Total credits,	\$508,006 25

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$88,059 84	
For distribution,	12,136 65	
management,	18,814 58	
taxes,	12,510 64	
incidentals,	4,849 09	
	<hr/>	
	\$136,370 80	
Income from sale of gas,		\$172,070 72
residuals,		281 96
other sources,		2,295 85
Balance to profit and loss,	38,277 73	
	<hr/>	<hr/>
	\$174,648 53	\$174,648 53

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$825 86
Balance of manufacturing account,		38,277 73
Interest received,		197 27
Rents,		712 50
Jobbing,		1,452 13
Other items of income,		118 00
Interest paid,	\$6,167 15	
Dividends declared,	19,350 00	
Depreciation reserve,	9,237 24	
Note discount,	1,893 73	
Other items,	924 69	
Balance June 30, 1921,	4,010 68	
	<hr/>	<hr/>
	\$41,583 49	\$41,583 49

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:

Lands,	\$91,443 99
Buildings,	134,593 54
Reservoirs, dams and canals,	210,929 82
Electric plant,	153,388 57
Hydraulic plant equipment,	40,473 88
Overhead lines,	474,295 03
Underground wires and cables,	32,419 88
Transformers,	91,587 31
Meters,	55,283 83
Street lamps and fixtures,	29,015 13
	<hr/>
	\$1,313,430 98

Other assets:

Unfinished construction,	\$3,355 07	
Cash,	17,435 33	
Notes receivable,	3,000 00	
Due for electricity,	39,216 21	
Sundry accounts due the company,	8,098 04	
Electric tools and implements,	343 05	
Other electric materials and supplies on hand,	79,027 70	
Stable and garage equipment,	1 00	
Office furniture,	1 00	
Prepaid accounts,	5,748 72	
Investments (securities),	114,030 50	
		\$270,256 62
Total assets,		\$1,583,687 60

LIABILITIES.

Capital stock (common),	\$1,000,000 00
Capital stock (employees'),	39,290 00
Employees' stock subscribed,	200 00
Bonds issued,	100,000 00
Other notes payable,	226,000 00
Unpaid bills,	15,926 13
Deposits by customers,	7,545 00
Interest accrued but not due,	6,002 69
Depreciation reserve,	20,000 00
Other reserves,	1,250 82
Amounts due from the company, not included above,	25,923 57
Total liabilities,	\$1,442,138 21
Profit and loss balance,	141,549 39
Total credits,	\$1,583,687 60

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$45,535 81	
For current bought,	60,127 10	
distribution,	61,380 71	
management,	34,389 29	
taxes,	46,629 73	
incidentals,	7,169 76	
	\$255,232 40	
Income from sale of electricity,		\$411,759 07
Balance to profit and loss,	156,526 67	
	\$411,759 07	\$411,759 07

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$141,310 57
Balance of manufacturing account,		156,526 67
Interest received,		14,043 89
Rents,		1,246 93
Other items of income,		2,449 23

	Dr.	Cr.
Interest paid,	\$29,861 03	
Dividends declared,	103,674 60	
Notes receivable charged off,	31,389 97	
Other items,	9,102 30	
Balance June 30, 1921,	141,549 39	
	<hr/>	<hr/>
	\$315,577 29	\$315,577 29

GREENFIELD GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$63,433 67	
Machinery and equipment,	114,153 70	
Mains,	104,379 58	
Services,	71,297 50	
Meters,	40,462 99	
	<hr/>	\$393,727 44
Other assets:		
Unfinished construction,	\$17,467 69	
Cash,	10,351 83	
Due for gas,	10,428 27	
Sundry accounts due the company,	4,071 05	
Gas coal on hand,	5,206 05	
Coke on hand,	478 26	
Tar on hand,	1,276 04	
Enrichers on hand,	1,072 78	
Purifying materials on hand,	436 95	
Other gas materials on hand,	20,382 07	
Stoves on hand,	4,763 96	
Stable and garage equipment,	2,494 38	
Office furniture,	2,657 40	
Prepaid items,	2,843 18	
Suspense account,	9,029 98	
	<hr/>	92,959 89
Total assets,		\$486,687 33
Profit and loss balance,		22,324 24
		<hr/>
Total debits,		\$509,011 57

LIABILITIES.

Capital stock (common),	\$83,000 00
Capital stock (preferred),	83,000 00
Bonds issued,	75,000 00
Notes payable,	244,115 86
Unpaid bills,	12,411 91
Deposits by customers,	4,678 59
Interest accrued but not due,	2,519 23
Depreciation reserve,	898 80
Other reserves,	632 63
Amounts due from the company, not included above,	2,754 55
	<hr/>
Total liabilities,	\$509,011 57

MANUFACTURING ACCOUNT.

Operating expenses:		Dr.	Cr.
At works,	\$82,461 10		
For distribution,	10,419 87		
management,	17,437 28		
taxes,	5,727 06		
incidentals,	1,638 10		
		\$117,683 41	
Income from sale of gas,			\$143,529 25
residuals,			1,408 48
Balance to profit and loss,		27,254 32	
		<u>\$144,937 73</u>	<u>\$144,937 73</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,	\$20,682 97	
Balance of manufacturing account,		\$27,254 32
Jobbing,		124 55
Donation by directors for dividend,		1,245 00
Other items of income,		433 44
Interest paid,	20,338 74	
Dividends declared,	7,055 00	
Other items,	3,304 84	
Balance June 30, 1921,		22,324 24
	<u>\$51,381 55</u>	<u>\$51,381 55</u>

GREGORY, J. D.

(Princeton.)

MANUFACTURING ACCOUNT.

Operating expenses:		Dr.	Cr.
At works,	\$312 50		
For management,	20 00		
taxes,	2 44		
		\$334 94	
Income from sale of gas,			\$264 51
Balance,			70 43
		<u>\$334 94</u>	<u>\$334 94</u>

HARVARD GAS AND ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$4,621 87	
Buildings,	144 92	
Substation,	3,796 37	
Overhead lines,	31,393 57	
Transformers,	1,756 75	
Meters,	1,513 00	
Street lamps and fixtures,	917 29	
	<u>\$44,143 77</u>	

Other assets:

Cash,	\$743 88	
Due for electricity,	818 81	
Sundry accounts due the company,	41 26	
Electric tools and implements,	38 35	
Other electric materials and supplies on hand,	869 66	
Office furniture,	5 99	
Note discount prepaid,	1,375 00	
		<u>\$3,892 95</u>
Total assets,		\$48,036 72

LIABILITIES.

Capital stock,	\$12,000 00
Notes payable,	33,300 00
Unpaid bills,	983 04
Deposits by customers,	45 00
Depreciation reserve,	435 30
Amounts due from the company, not included above,	1,108 87
	<u>\$47,872 21</u>
Total liabilities,	164 51
Profit and loss balance,	
Total credits,	\$48,036 72

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$103 63	
For current bought,	3,183 89	
distribution,	1,969 37	
management,	1,454 14	
taxes,	417 18	
incidentals,	127 92	
	<u>\$7,256 13</u>	
Income from sale of electricity,		\$9,343 98
other sources,		2,034 16
Balance to profit and loss,	4,122 01	
	<u>\$11,378 14</u>	<u>\$11,378 14</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,	\$10 21	
Balance of manufacturing account,		\$4,122 01
Interest received,		9 75
Other items of income,		71 60
Interest paid,	2,420 56	
Dividends declared,	600 00	
Depreciation reserve,	523 42	
Note discount,	474 00	
Other items,	10 66	
Balance June 30, 1921,	164 51	
	<u>\$4,203 36</u>	<u>\$4,203 36</u>

HAVERHILL ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands,	\$94,434 28
Buildings,	272,941 82
Steam plant,	583,885 16
Electric plant,	140,859 84
Overhead lines,	269,516 35
Underground conduits,	101,061 33
Underground wires and cables,	140,623 76
Transformers,	108,050 72
Meters,	108,821 13
Street lamps and fixtures,	12,085 94
	<hr/>
	\$1,832,280 33

Other assets:

Unfinished construction,	\$32,545 13
Office building,	56,306 41
Other permanent structures,	13,797 39
Cash,	111,446 28
Due for electricity,	30,110 74
Sundry accounts due the company,	8,180 03
Electric fuel on hand,	25,211 89
Electric fixtures on hand,	8,503 95
Electric tools and implements,	13,852 31
Other electric materials and supplies on hand,	73,132 58
Stable and garage equipment,	16,072 52
Office furniture,	6,552 41
Suspense accounts,	10,546 23
Investments (securities),	29,550 00
Subscriptions to capital stock,	4,850 00
	<hr/>
	440,657 87

Total assets,	\$2,272,938 20
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LIABILITIES.

Capital stock,	\$1,236,400 00
Capital stock subscribed,	19,400 00
Notes payable,	244,000 00
Unpaid bills,	28,868 10
Deposits by customers,	16,656 09
Interest accrued but not due,	2,731 78
Premium realized on stock issues,	346,325 50
Premium realized on stock subscribed,	1,940 00
Depreciation reserve,	237,597 15
Amounts due from the company, not included above,	17,104 54
	<hr/>

Total liabilities,	\$2,151,023 16
Profit and loss balance,	121,915 04
	<hr/>

Total credits,	\$2,272,938 20
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$211,072 33	
For distribution,	56,334 74	
management,	54,145 46	
taxes,	58,974 09	
incidentals,	12,872 44	
	<hr/>	
	\$393,399 06	
Income from sale of electricity,		\$580,494 35
other sources,		60 11
Balance to profit and loss,	187,155 40	
	<hr/>	<hr/>
	\$580,554 46	\$580,554 46

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$109,743 20
Balance of manufacturing account,		187,155 40
Interest received,		2,718 11
Rents,		2,199 50
Transfer from bad debt reserve,		1,125 90
Other items of income,		2,727 63
Interest paid,	\$24,043 75	
Dividends declared,	108,252 50	
Depreciation reserve,	51,458 45	
Balance June 30, 1921,	121,915 04	
	<hr/>	<hr/>
	\$305,669 74	\$305,669 74

HAVERHILL GAS LIGHT COMPANY.

ASSETS.

Gas plant:	
Lands,	\$72,262 26
Buildings,	119,166 94
Machinery and equipment,	318,683 09
Mains,	422,993 05
Services,	119,978 17
Meters,	119,633 51
	<hr/>
	\$1,172,717 02
Other assets:	
Cash,	\$20,215 91
Due for gas,	23,915 19
Sundry accounts due the company,	20,942 12
Gas coal on hand,	17,536 48
Coke on hand,	5,912 57
Drip oil on hand,	755 91
Enrichers on hand,	9,433 84
Purifying materials on hand,	100 62
Other gas materials on hand,	15,991 52
Stoves on hand,	8,867 65
Gas fixtures on hand,	27,019 17

Other assets — *Concluded.*

Gas tools and implements,	\$1,215 64	
Stable and garage equipment,	3,903 30	
Office furniture,	2,574 79	
Prepaid insurance and interest,	5,759 09	
Suspense account,	1,084 42	
		<hr/>
		\$165,228 22
		<hr/>
Total assets,		\$1,337,945 24

LIABILITIES.

Capital stock,	\$585,000 00
Notes payable,	140,000 00
Unpaid bills,	21,666 52
Deposits by customers,	26,096 79
Depreciation reserve,	121,602 18
Amounts due from the company, not included above,	17,324 62
	<hr/>
Total liabilities,	\$911,690 11
Profit and loss balance,	426,255 13
	<hr/>
Total credits,	\$1,337,945 24

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$252,757 64	
For distribution,	47,052 23	
management,	73,939 78	
taxes,	34,578 08	
incidentals,	8,426 13	
	<hr/>	
	\$416,753 86	
Income from sale of gas,		\$466,912 05
residuals,		11,167 61
other sources,		1,424 56
Balance to profit and loss,	62,750 36	
	<hr/>	<hr/>
	\$479,504 22	\$479,504 22

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$410,488 28
Balance of manufacturing account,		62,750 36
Interest received,		522 27
Rents,		20 80
Jobbing,		10,951 20
Transfer from reserves,		3,429 99
Other items of income,		733 00
Interest paid,	\$9,192 21	
Dividends declared,	52,653 28	
Other items,	795 28	
Balance June 30, 1921,	426,255 13	
	<hr/>	<hr/>
	\$488,895 90	\$488,895 90

HOLYOKE WATER POWER COMPANY.

(Manufacture and sale of electricity is minor portion of its business.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$58,700 28	
For distribution,	359 70	
management,	5,900 37	
taxes,	5,031 39	
incidentals,	1,158 65	
	<hr/>	
	\$71,150 39	
Income from sale of electricity,		\$86,420 09
Balance,	15,269 70	
	<hr/>	<hr/>
	\$86,420 09	\$86,420 09

HUNTINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Steam plant,	\$860 94	
Electric plant,	387 43	
Overhead lines,	1,669 04	
Meters,	931 80	
	<hr/>	
		\$3,849 21
Other assets:		
Cash,	\$2,614 56	
Notes receivable,	1,200 00	
Due for electricity,	626 69	
Sundry accounts due the company,	518 30	
Electric materials and supplies on hand,	80 75	
	<hr/>	
		5,040 30
Total assets,		\$8,889 51

LIABILITIES.

Capital stock,	\$5,000 00
Reserves,	911 51
Total liabilities,	<hr/> \$5,911 51
Profit and loss balance,	2,978 00
Total credits,	<hr/> \$8,889 51

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$2,549 78	
For distribution,	440 82	
management,	863 26	
taxes,	142 56	
incidentals,	113 00	
	<hr/>	
	\$4,109 42	
Income from sale of electricity,		\$5,170 43
other sources,		200 00
Balance to profit and loss,	1,261 01	
	<hr/>	<hr/>
	\$5,370 43	\$5,370 43

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$1,979 78
Balance of manufacturing account,		1,261 01
Interest received,		83 70
Jobbing,		87 01
Other items of income,		30 34
Depreciation,	\$427 68	
Other items,	36 16	
Balance June 30, 1921,	2,978 00	
	<hr/>	<hr/>
	\$3,441 84	\$3,441 84

IPSWICH GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$3,875 00	
Machinery and equipment,	8,391 92	
Mains,	6,015 14	
Meters,	1,485 41	
	<hr/>	\$19,767 47
Other assets:		
Cash,	\$176 47	
Due for gas,	2,173 52	
Gas coal on hand,	13 19	
Enrichers on hand,	511 00	
Office furniture,	29 50	
Investments (real estate),	1,200 00	
	<hr/>	4,103 68
Total assets,		\$23,871 15
Profit and loss balance,		14,744 62
		<hr/>
Total debits,		\$38,615 77

LIABILITIES.

Capital stock,	\$16,000 00
Notes payable,	15,050 00
Unpaid bills,	7,206 27
Unpaid dividends,	359 50
	<hr/>
Total liabilities,	\$38,615 77

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$5,661 33	
For distribution,	878 76	
management,	292 31	
taxes,	332 73	
	<hr/>	
	\$7,165 13	
Income from sale of gas,		\$9,497 36
Balance to profit and loss,	2,332 23	
	<hr/>	<hr/>
	\$9,497 36	\$9,497 36

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$907 94
Balance of manufacturing account,		2,332 23
Interest paid,	\$722 26	
Depreciation,	9,000 00	
Other items,	8,262 53	
Balance June 30, 1921,		14,744 62
	<hr/>	<hr/>
	\$17,984 79	\$17,984 79

LAWRENCE GAS COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$496,470 37	
Machinery, equipment and holders,	976,313 73	
Mains and services,	862,901 95	
Meters,	228,704 12	
	<hr/>	\$2,564,390 17
Electric plant:		
Substation,	\$23,993 81	
Andover electric plant,	44,084 32	
Power plant,	1,220,811 23	
Steam plant,	79,787 89	
Electric plant,	186,854 51	
Overhead lines,	677,695 83	
Underground conduits, wires and cables,	302,901 44	
Transformers,	119,293 62	
Meters,	125,154 21	
Street lamps and fixtures,	39,543 71	
	<hr/>	2,820,120 57
Other assets:		
Office building,	\$50,118 10	
Other permanent structures,	50,354 02	
Cash,	125,746 87	
Due for gas,	116,983 91	
Due for electricity,	64,039 19	
Sundry accounts due the company,	95,597 01	
Gas coal on hand,	107,824 80	
Coke on hand,	17,592 17	
Tar on hand,	12,504 55	
Enrichers on hand,	24,823 17	
Purifying materials on hand,	14,322 17	
Other gas materials on hand,	65,651 40	
Stoves on hand,	13,344 64	
Gas fixtures on hand,	6,750 47	
Ammonia on hand,	6,086 76	
Electric fuel on hand,	4,983 37	
Motors on hand,	11,098 76	
Other electric materials and supplies on hand,	100,227 24	
Stable and garage equipment,	46,102 82	

Other assets — *Concluded.*

Office furniture,	\$15,494 89	
Prepaid insurance,	9,449 10	
Investments (securities),	21,750 00	
Suspense account,	89,794 37	
		<hr/>
		\$1,070,639 78

Total assets,	\$6,455,150 52
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LIABILITIES.

Capital stock,	\$2,578,100 00
Bonds issued,	1,500,000 00
Notes payable,	654,138 36
Unpaid bills,	119,467 02
Deposits by customers,	66,369 00
Interest accrued but not due,	51,729 60
Premium realized on stock issues,	655,046 63
Depreciation reserve,	215,421 10
Other reserves,	20,753 42
Amounts due from the company, not included above,	8,605 26

Total liabilities,	\$5,869,630 39
Profit and loss balance,	585,520 13

Total credits,	\$6,455,150 52
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MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$765,485 94	
For distribution,	91,911 51	
management,	28,912 44	
taxes,	87,859 51	
incidentals,	20,200 88	
	<hr/>	
	\$994,370 28	
Operating expenses (electric):		
At station,	\$267,969 47	
For distribution,	121,942 88	
management,	26,998 74	
taxes,	66,835 20	
incidentals,	20,379 61	
	<hr/>	
	504,125 90	
Income from sale of gas,		\$1,011,166 94
residuals,		192,032 21
sale of electricity,		717,196 44
other sources (electric),		57 00
Balance to profit and loss:		
Gas,	208,828 87	
Electric,	213,127 54	
	<hr/>	
	\$1,920,452 59	\$1,920,452 59

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$538,867 58
Balance of gas manufacturing account,		208,828 87
Balance of electric manufacturing account,		213,127 54

	DR.	CR.
Interest received,		\$25,463 09
Rents,		587 24
Jobbing,		6,617 08
Interest paid,	\$157,592 71	
Dividends declared,	180,467 00	
Depreciation,	45,000 00	
Coal adjustment,	11,022 80	
Other items,	13,888 76	
Balance June 30, 1921,	585,520 13	
	<hr/>	
	\$993,491 40	\$993,491 40

LEE ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$650 00	
Buildings,	1,650 00	
Electric plant,	6,016 63	
Overhead lines,	53,339 34	
Transformers,	6,437 96	
Meters,	7,001 52	
Street lamps and fixtures,	150 32	
	<hr/>	\$75,245 77
Other assets:		
Cash,	\$1,153 00	
Notes receivable,	1,000 00	
Due for electricity,	6,756 19	
Sundry accounts due the company,	1,521 05	
Motors on hand,	240 00	
Other electric materials and supplies on hand,	845 94	
Stable and garage equipment,	600 00	
Office furniture,	216 60	
Reserve funds,	13,635 54	
Prepaid interest,	27 50	
Investments (securities),	5,500 00	
	<hr/>	31,495 82
Total assets,		\$106,741 59

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	30,000 00
Notes payable,	6,000 00
Unpaid bills,	2,440 06
Interest accrued but not due,	405 00
Depreciation reserve,	25,896 53
Other reserves,	1,000 00
	<hr/>
Total liabilities,	\$95,741 59
Profit and loss balance,	11,000 00
	<hr/>
Total credits,	\$106,741 59

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$123 68	
For current bought, distribution,	28,283 42	
management,	7,343 48	
taxes,	4,685 73	
incidentals,	1,263 21	
	708 27	
	<hr/>	
	\$42,407 79	
Income from sale of electricity,		\$54,511 59
other sources,		271 25
Balance to profit and loss,	12,375 05	
	<hr/>	<hr/>
	\$54,782 84	\$54,782 84

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$11,000 00
Balance of manufacturing account,		12,375 05
Interest received,		230 62
Interest paid,	\$1,705 60	
Dividends declared,	2,400 00	
Depreciation reserve,	6,000 00	
Other reserves,	1,000 00	
Other items,	1,500 07	
Balance June 30, 1921,	11,000 00	
	<hr/>	<hr/>
	\$23,605 67	\$23,605 67

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Lands,	\$9,399 98	
Buildings,	22,696 41	
Substation,	54,154 65	
Steam plant,	46,544 02	
Electric plant,	53,708 29	
Overhead lines,	172,702 52	
Transformers,	31,539 95	
Meters,	26,494 52	
Street lamps and fixtures,	13,517 84	
	<hr/>	\$430,758 18
Other assets:		
Cash,	\$3,793 90	
Due for electricity,	15,052 15	
Sundry accounts due the company,	5,846 27	
Electric tools and implements,	437 92	
Other electric materials and supplies on hand,	8,946 32	
Stable and garage equipment,	836 85	
Office furniture,	2,182 81	
Note discount,	4,335 20	
	<hr/>	41,431 42
Total assets,		\$472,189 60

LIABILITIES.

Capital stock,	\$220,000 00
Bonds issued,	70,000 00
Notes payable,	141,200 00
Unpaid bills,	9,731 56
Deposits by customers,	4,873 83
Depreciation reserve,	12,532 95
Amounts due from the company, not included above,	2,528 53
Total liabilities,	\$460,866 87
Profit and loss balance,	11,322 73
Total credits,	\$472,189 60

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$9,509 69	
For current bought,	73,713 80	
distribution,	12,381 76	
management,	17,001 51	
taxes,	11,151 67	
incidentals,	2,698 96	
	\$126,457 39	
Income from sale of electricity,		\$189,014 49
other sources,		74 72
Balance to profit and loss,	62,631 82	
	\$189,089 21	\$189,089 21

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$3,685 56
Balance of manufacturing account,		62,631 82
Interest received,		105 16
Other items of income,		60 79
Interest paid,	\$13,442 14	
Dividends declared,	24,200 00	
Depreciation reserve,	13,092 41	
Note discount,	2,690 80	
Other items,	1,735 25	
Balance June 30, 1921,	11,322 73	
	\$66,483 33	\$66,483 33

LEOMINSTER GAS LIGHT COMPANY.

ASSETS.

Gas plant:	
Lands,	\$7,511 43
Buildings,	9,678 45
Machinery and equipment,	14,984 92
Holders,	24,890 00
Mains,	130,542 00
Services,	16,437 84
Meters,	31,505 55
	\$235,550 19

Other assets:

Unfinished construction,	\$101,864 02	
Gas arc lamps,	10 00	
Cash,	7,339 37	
Due for gas,	9,740 63	
Sundry accounts due the company,	7,597 37	
Gas coal on hand,	9,611 12	
Coke on hand,	267 93	
Enrichers on hand,	1,779 21	
Purifying materials on hand,	233 34	
Other gas materials on hand,	15,144 15	
Gas tools and implements,	1,414 25	
Stable and garage equipment,	177 07	
Office furniture,	2,009 15	
Investments (real estate),	1,000 00	
Note discount prepaid,	13,968 80	
		<hr/>
		\$172,156 41
		<hr/>
Total assets,		\$407,706 60

LIABILITIES.

Capital stock,	\$135,000 00
Bonds issued,	50,000 00
Notes payable,	143,100 00
Unpaid bills,	6,909 18
Deposits by customers,	3,477 05
Interest accrued but not due,	416 67
Amounts due from the company, not included above,	62,206 98
	<hr/>
Total liabilities,	\$401,109 88
Profit and loss balance,	6,596 72
	<hr/>
Total credits,	\$407,706 60

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$79,991 82	
For distribution,	5,762 08	
management,	14,086 54	
taxes,	6,768 84	
incidentals,	4,047 05	
	<hr/>	
	\$110,656 33	
Income from sale of gas,		\$139,914 36
other sources,		9 00
Balance to profit and loss,	29,267 03	
	<hr/>	
	\$139,923 36	\$139,923 36

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$6,635 59
Balance of manufacturing account,		29,267 03
Interest received,		103 92
Rents,		867 00
Jobbing,		1,735 02
Other items of income,		41 84

	Dr.	Cr.
Interest paid,	\$15,540 02	
Dividends declared,	9,450 00	
Depreciation,	4,315 00	
Note discount,	2,234 20	
Other items,	514 46	
Balance June 30, 1921,	6,596 72	
	<hr/>	<hr/>
	\$38,650 40	\$38,650 40

LEXINGTON GAS COMPANY.

ASSETS.

Gas plant:		
Mains,	\$27,744 38	
Services,	2,801 09	
Meters,	3,142 34	
	<hr/>	\$33,687 81
Other assets:		
Gas arc lamps,	\$156 71	
Cash,	2,839 58	
Notes receivable,	4,400 00	
Due for gas,	2,574 87	
Sundry accounts due the company,	505 22	
Office furniture,	574 00	
	<hr/>	11,050 38
Total assets,		<hr/> \$44,738 19

LIABILITIES.

Capital stock,	\$40,000 00
Unpaid bills,	1,493 21
Deposits by customers,	258 52
Depreciation reserve,	244 49
Amounts due from the company, not included above,	300 00
	<hr/>
Total liabilities,	\$42,296 22
Profit and loss balance,	2,441 97
	<hr/>
Total credits,	\$44,738 19

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
For gas bought,	\$14,850 61	
distribution,	1,547 40	
management,	2,660 91	
taxes,	1,278 71	
incidentals,	278 69	
	<hr/>	
	\$20,616 32	
Income from sale of gas,		\$22,992 11
other sources,		61 25
Balance to profit and loss,	2,437 04	
	<hr/>	<hr/>
	\$23,053 36	\$23,053 36

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$2,007 32
Balance of manufacturing account,		2,437 04
Interest received,		506 30
Jobbing,		580 57
Other items of income,		6 21
Interest paid,	\$16 62	
Dividends declared,	2,400 00	
Depreciation reserve,	504 41	
Other items,	174 44	
Balance June 30, 1921,	2,441 97	
	<hr/>	<hr/>
	\$5,537 44	\$5,537 44

THE LOWELL ELECTRIC LIGHT CORPORATION.

ASSETS.

Electric plant:		
Lands,	\$147,241 38	
Buildings,	466,084 25	
Steam plant,	1,128,682 40	
Electric plant,	703,341 64	
Overhead lines,	627,183 29	
Underground conduits, wires and cables,	503,330 75	
Transformers,	221,493 24	
Meters,	144,727 05	
Street lamps and fixtures,	69,847 69	
	<hr/>	\$4,011,931 69
Other assets:		
Unfinished construction,	\$63,496 14	
Cash,	133,829 09	
Certificates of deposit,	65,000 00	
Due for electricity,	69,584 11	
Sundry accounts due the company,	54,012 99	
Electric fuel on hand,	103,301 90	
Motors on hand,	4,572 35	
Electric tools and implements,	2,662 83	
Other electric materials and supplies on hand,	120,842 11	
Stable and garage equipment,	8,203 75	
Office furniture,	1,467 84	
Prepaid insurance and interest,	9,083 75	
Suspense accounts,	30 88	
	<hr/>	636,087 74
Total assets,		<hr/>
		\$4,648,019 43

LIABILITIES.

Capital stock,	\$2,352,800 00
Notes payable,	425,000 00
Unpaid bills,	60,778 78
Deposits by customers,	20,120 53
Interest accrued but not due,	6,614 39
Premium realized on stock issues,	519,826 75

Replacement reserve,	\$338,142 06
Other reserves,	31,084 64
Amounts due from the company, not included above,	46,045 65
<hr/>	
Total liabilities,	\$3,800,412 80
Profit and loss balance,	847,606 63
<hr/>	
Total credits,	\$4,648,019 43

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$580,852 35	
For current bought,	215 68	
distribution,	122,772 68	
management,	111,665 99	
taxes,	85,815 99	
incidentals,	19,698 91	
	<hr/>	
	\$921,021 60	
Income from sale of electricity,		\$1,180,407 45
other sources,		1,061 10
Balance to profit and loss,	260,446 95	
	<hr/>	<hr/>
	\$1,181,468 55	\$1,181,468 55

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$853,222 03
Balance of manufacturing account,		260,446 95
Interest received,		4,184 91
Rents,		365 31
Jobbing,		22,500 92
Other items of income,		106 99
Interest paid,	\$20,966 30	
Dividends declared,	147,050 00	
Replacement reserve,	125,000 00	
Other items,	204 18	
Balance June 30, 1921,	847,606 63	
	<hr/>	<hr/>
	\$1,140,827 11	\$1,140,827 11

LOWELL GAS LIGHT COMPANY.

ASSETS.

Gas plant:	
Lands and buildings,	\$1,011,835 56
Machinery and equipment,	864,634 62
Mains, services and meters,	370,876 79
Lamps,	9,327 18
	<hr/>
	\$2,256,674 15
Other assets:	
Office building,	\$34,930 00
Unfinished construction,	17,680 58
Cash,	51,653 42
Due for gas,	44,480 52
Sundry accounts due the company,	23,977 15
Gas coal on hand,	84,034 54

Other assets — *Concluded.*

Coke on hand,	\$11,856 00	
Tar on hand,	12,027 60	
Enrichers on hand,	22,802 88	
Purifying materials on hand,	2,594 00	
Other gas materials on hand,	13,916 57	
Stoves, fixtures and tools,	64,933 28	
Ammoniacal liquor,	1,142 41	
Prepaid items,	18,770 61	
Investments (securities),	2,672 00	
Investments (real estate),	65,935 00	
		<u>\$473,406 56</u>
Total assets,		\$2,730,080 71

LIABILITIES.

Capital stock,	\$1,053,000 00
Notes payable,	650,000 00
Unpaid bills,	55,402 08
Deposits by customers,	48,699 63
Premium realized on stock issues,	443,657 91
Depreciation reserve,	62,258 04
Other reserves,	16,541 14
Amounts due from the company, not included above,	22,025 87
Total liabilities,	<u>\$2,351,584 67</u>
Profit and loss balance,	378,496 04
Total credits,	\$2,730,080 71

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$976,775 84	
For distribution,	113,368 48	
management,	42,299 14	
taxes,	77,900 16	
incidentals,	19,539 36	
	<u>\$1,229,882 98</u>	
Income from sale of gas,		\$1,300,505 04
residuals,		125,630 68
other sources,		11,681 24
Balance to profit and loss,	207,933 98	
	<u>\$1,437,816 96</u>	<u>\$1,437,816 96</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$445,641 24
Balance of manufacturing account,		207,933 98
Interest received,		61 60
Rents,		3,966 96
Jobbing,		780 77
Other items of income,		223 50
Interest paid,	\$41,857 13	
Dividends declared,	123,180 00	
Depreciation,	113,265 98	
Other items,	1,808 90	
Balance June 30, 1921,	<u>378,496 04</u>	
	\$658,608 05	<u>\$658,608 05</u>

LUDLOW ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:

Lands,	\$642 49
Buildings,	2,916 87
Electric plant,	3,482 62
Overhead lines,	26,234 41
Transformers,	2,165 70
Meters,	7,134 20
Street lamps and fixtures,	1,203 59

\$43,779 88

Other assets:

Cash,	\$7,870 56
Due for electricity,	4,146 78
Other electric materials and supplies on hand,	1,454 70
Prepaid insurance and taxes,	82 48

13,554 52

Total assets, \$57,334 40

LIABILITIES.

Capital stock,	\$45,000 00
Notes payable,	728 13
Unpaid bills,	1,302 00
Amounts due from the company, not included above,	2,043 94

Total liabilities, \$49,074 07
Profit and loss balance, 8,260 33

Total credits, \$57,334 40

MANUFACTURING ACCOUNT.

Operating expenses:

At station,	\$160 76
For current bought,	18,238 62
distribution,	6,788 03
management,	6,174 43
taxes,	2,252 09
incidentals,	362 17

DR.

CR.

\$33,976 10

Income from sale of electricity, \$44,505 77
Balance to profit and loss, 10,529 67

\$44,505 77 \$44,505 77

PROFIT AND LOSS ACCOUNT.

DR.

CR.

Balance June 30, 1920,	\$6,259 53
Balance of manufacturing account,	10,529 67
Interest received,	154 97
Jobbing,	13 89
Other items of income,	292 38

	Dr.	Cr.
Interest paid,	\$716 92	
Dividends declared,	2,700 00	
Depreciation,	4,279 83	
Other items,	1,293 36	
Balance June 30, 1921,	8,260 33	
	<hr/>	<hr/>
	\$17,250 44	\$17,250 44

LYNN GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:		
Lands,	\$234,821 86	
Buildings,	276,513 64	
Machinery and equipment,	665,667 85	
Holders,	569,342 86	
Mains,	778,580 82	
Services,	35,850 57	
Meters,	171,983 19	
	<hr/>	\$2,732,760 79
Electric plant:		
Lands,	\$85,138 92	
Buildings,	182,448 48	
Steam plant,	439,501 75	
Electric plant,	507,679 72	
Overhead lines,	491,590 00	
Underground conduits,	418,993 21	
Underground wires and cables,	319,132 42	
Transformers,	115,115 64	
Meters,	157,179 21	
Street lamps and fixtures,	47,486 84	
	<hr/>	2,764,266 19
Other assets:		
Unfinished construction,	\$112,142 62	
Office building,	70,970 94	
Other permanent structures,	85,873 01	
Cash,	133,534 05	
Gas arc lamps,	8,413 58	
Due for gas,	108,203 27	
Due for electricity,	76,420 29	
Sundry accounts due the company,	53,712 68	
Gas coal on hand,	101,380 36	
Coke on hand,	90,492 24	
Tar and ammonia on hand,	6,783 08	
Enrichers on hand,	40,443 31	
Purifying materials on hand,	3,582 57	
Other gas materials on hand,	84,323 00	
Stoves on hand,	29,955 40	
Gas fixtures on hand,	8,747 03	
Gas tools and implements,	1,646 92	
Electric fuel on hand,	56,413 24	
Motors on hand,	10,173 90	
Electric fixtures and appliances on hand,	12,514 93	
Other electric materials and supplies on hand,	54,123 26	

Other assets — *Concluded.*

Stable and garage equipment,	\$14,936 85	
Office furniture,	21,010 99	
Prepaid insurance and interest,	66,854 72	
Investments (securities),	100,101 00	
Suspense account,	24,932 29	
	<hr/>	\$1,377,685 53
Total assets,		\$6,874,712 51

LIABILITIES.

Capital stock,	\$1,625,000 00
Notes payable,	805,000 00
Unpaid bills,	97,597 49
Deposits by customers,	35,545 27
Surplus invested in plant,	1,640,763 74
Premium realized on stock issues,	1,494,106 25
Depreciation reserve,	823,475 35
Other reserves,	92,146 09
Amounts due from the company, not included above,	57,617 95
	<hr/>
Total liabilities,	\$6,671,252 14
Profit and loss balance,	203,460 37
	<hr/>
Total credits,	\$6,874,712 51

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$987,092 47	
For distribution,	174,869 02	
management,	51,766 05	
taxes,	97,281 79	
incidentals,	31,890 03	
	<hr/>	\$1,342,899 36
Operating expenses (electric):		
At station,	\$425,929 78	
For distribution,	142,410 10	
management,	40,603 58	
taxes,	105,903 56	
incidentals,	32,877 97	
	<hr/>	747,724 99
Income from sale of gas,		\$1,405,485 15
residuals,		117,513 61
other sources (gas),		7,215 25
sale of electricity,		1,046,054 16
Balance to profit and loss:		
Gas,	187,314 65	
Electric,	298,329 17	
	<hr/>	<hr/>
	\$2,576,268 17	\$2,576,268 17

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$226,927 22
Balance of gas manufacturing account,		187,314 65
Balance of electric manufacturing account,		298,329 17

	DR.	CR.
Interest received,		\$7,173 02
Rents,		829 46
Jobbing,		363 15
Other items of income,		2,866 26
Interest paid,	\$49,205 71	
Dividends declared,	325,000 00	
Depreciation reserves,	141,273 74	
Other items,	4,863 11	
Balance June 30, 1921,	203,460 37	
	<hr/>	<hr/>
	\$723,802 93	\$723,802 93

MALDEN ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$61,267 70	
Buildings,	242,508 83	
Steam plant,	254,598 76	
Electric plant,	164,892 32	
Substation equipment,	23,313 90	
Overhead lines,	534,341 81	
Underground conduits,	421,932 27	
Underground wires and cables,	272,281 30	
Transformers,	144,953 09	
Meters,	250,094 94	
Street lamps and fixtures,	33,489 65	
	<hr/>	\$2,403,674 57
Other assets:		
Office building,	\$13,895 76	
Unfinished construction,	289,117 76	
Cash,	145,775 99	
Notes receivable,	13,194 87	
Due for electricity,	104,537 04	
Sundry accounts due the company,	53,525 67	
Electric fuel on hand,	5,679 99	
Motors on hand,	2,207 14	
Electric tools and implements,	8,826 59	
Other electric materials and supplies on hand,	122,530 62	
Stable and garage equipment,	31,986 16	
Office furniture,	8,685 09	
Suspense accounts,	33,482 21	
Investments (securities),	30,600 00	
Investments (real estate),	6,781 97	
	<hr/>	\$70,826 86
Total assets,		<hr/>
		\$3,274,501 43

LIABILITIES.

Capital stock,	\$1,068,000 00
Coupon notes,	600,000 00
Other notes payable,	400,000 00
Unpaid bills,	65,115 38
Deposits by customers,	34,831 40
Interest accrued but not due,	14,882 85

Premium realized on stock issues,	\$388,850 00
Depreciation reserve,	238,606 39
Other reserves,	188,442 92
Amounts due from the company, not included above,	31,243 56
<hr/>	
Total liabilities,	\$3,029,972 50
Profit and loss balance,	244,528 93
<hr/>	
Total credits,	\$3,274,501 43

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$125,394 94	
For current bought,	413,227 28	
distribution,	184,911 39	
management,	59,893 02	
taxes,	92,440 35	
incidentals,	17,499 88	
	<hr/>	
	\$893,366 86	
Income from sale of electricity,		\$1,204,064 66
other sources,		8,118 93
Balance to profit and loss,	318,816 73	
	<hr/>	<hr/>
	\$1,212,183 59	\$1,212,183 59

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$224,912 07
Balance of manufacturing account,		318,816 73
Interest received,		5,244 51
Rents,		3,222 23
Jobbing,		3,989 46
Transfer from bad debt reserve,		3,208 71
Other items of income,		8,660 43
Interest paid,	\$64,664 03	
Dividends declared,	128,160 00	
Depreciation reserve,	130,592 64	
Other items,	108 54	
Balance June 30, 1921,	244,528 93	
	<hr/>	<hr/>
	\$568,054 14	\$568,054 14

MALDEN AND MELROSE GAS LIGHT COMPANY.

ASSETS.

Gas plant:	
Lands,	\$240,400 22
Buildings,	390,663 17
Machinery and equipment,	1,131,387 10
Holders,	58,181 44
Mains,	1,119,509 43
Services,	141,617 76
Meters,	427,009 66
	<hr/>
	\$3,508,768 78

Other assets:

Unfinished construction,	\$77,834 32
Cash,	135,455 51
Due for gas,	85,850 28
Sundry accounts due the company,	135,853 71
Ammoniacal liquor,	647 12
Gas coal on hand,	62,779 78
Coke on hand,	7,548 99
Tar on hand,	17,463 63
Enrichers on hand,	19,492 81
Purifying materials on hand,	1,554 43
Other gas materials on hand,	70,065 84
Stoves on hand,	7,588 10
Gas tools and implements,	18,491 53
Stable and garage equipment,	30,357 65
Office furniture,	15,307 16
Prepaid accounts,	21,796 92
Investments (securities),	42,900 00
Suspense accounts,	29,682 10
	<hr/>
	\$780,669 88

Total assets, \$4,289,438 66

LIABILITIES.

Capital stock,	\$2,085,500 00
Coupon notes,	725,000 00
Other notes payable,	665,000 00
Unpaid bills,	82,944 18
Deposits by customers,	29,708 15
Interest accrued but not due,	24,402 21
Premium realized on stock issues,	450,237 37
Depreciation reserve,	70,362 47
Other reserves,	54,371 75
Amounts due from the company, not included above,	26,827 28

Total liabilities, \$4,214,353 41

Profit and loss balance, 75,085 25

Total credits, \$4,289,438 66

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$989,227 61	
For gas bought,	539 30	
distribution,	159,228 80	
management,	52,428 94	
taxes,	115,991 61	
incidentals,	19,720 36	
	<hr/>	
	\$1,337,136 62	
Income from sale of gas,		\$1,603,151 69
residuals,		56,360 20
other sources,		565 00
Balance to profit and loss,	322,940 27	
	<hr/>	<hr/>
	\$1,660,076 89	\$1,660,076 89

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$59,215 38
Balance of manufacturing account,		322,940 27
Interest received,		3,531 50
Rents,		388 11
Transfer from bad debt reserve,		2,905 84
Other items of income,		3,061 19
Interest paid,	\$90,389 29	
Dividends declared,	145,985 00	
Depreciation reserve,	62,431 02	
Other items,	18,151 73	
Balance June 30, 1921,	75,085 25	
	<hr/>	<hr/>
	\$392,042 29	\$392,042 29

MANCHESTER ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$14,793 76	
Electric plant,	8,390 00	
Underground conduits, wires and cables,	155,094 79	
Transformers,	8,319 67	
Meters,	8,161 95	
Street lamps and fixtures,	37,765 40	
	<hr/>	\$232,525 57
Other assets:		
Cash,	\$8,616 68	
Due for electricity,	5,500 64	
Sundry accounts due the company,	1,524 00	
Electric materials and supplies on hand,	2,012 83	
Stable and garage equipment,	278 60	
Prepaid insurance,	35 00	
Investments (securities),	19,542 50	
	<hr/>	37,510 25
Total assets,		<hr/> \$270,035 82

LIABILITIES.

Capital stock,	\$205,800 00
Unpaid bills,	1,364 26
Deposits by customers,	15 00
Depreciation reserve,	47,678 49
Amounts due from the company, not included above,	3,749 94
	<hr/>
Total liabilities,	\$258,607 69
Profit and loss balance,	11,428 13
	<hr/>
Total credits,	\$270,035 82

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$75 00	
For current bought,	13,907 17	
distribution,	2,681 34	
management,	8,896 22	
taxes,	4,753 08	
incidentals,	302 74	
	<hr/>	
	\$30,645 55	
Income from sale of electricity,		\$51,614 06
Balance to profit and loss,	20,968 51	
	<hr/>	<hr/>
	\$51,614 06	\$51,614 06

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$7,818 62
Balance of manufacturing account,		20,968 51
Interest received,		1,048 30
Jobbing,		1,777 23
Dividends declared,	\$12,348 00	
Depreciation reserve,	7,836 53	
Balance June 30, 1921,	11,428 13	
	<hr/>	<hr/>
	\$31,612 66	\$31,612 66

MARION.

(See SOUTHEASTERN MASSACHUSETTS POWER AND ELECTRIC COMPANY.)

MARLBOROUGH ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$34,495 29	
Steam plant,	51,987 56	
Electric plant,	89,533 59	
Overhead lines,	378,894 45	
Transformers,	36,554 73	
Meters,	42,015 24	
	<hr/>	\$633,480 86
Other assets:		
Unfinished construction,	\$220 51	
Cash,	25,908 54	
Due for electricity,	26,535 95	
Sundry accounts due the company,	57,458 51	
Electric fuel on hand,	6,187 17	
Electric tools and implements,	1,509 79	
Other electric materials and supplies on hand,	14,168 53	
Stable and garage equipment,	1,759 87	

Other assets — *Concluded.*

Office furniture,	\$6,368 22	
Reserve funds,	13,139 07	
Prepaid accounts,	4,320 75	
Investments (real estate),	5,522 47	
	<hr/>	\$163,099 38
Total assets,		\$796,580 24

LIABILITIES.

Capital stock,	\$361,700 00
Notes payable,	248,600 00
Unpaid bills,	11,816 54
Deposits by customers,	7,376 81
Unpaid dividends,	9,042 50
Interest accrued but not due,	2,678 66
Premium realized on stock issues,	97,020 00
Reserves,	2,000 00
Amounts due from the company, not included above,	11,948 65
	<hr/>
Total liabilities,	\$752,183 16
Profit and loss balance,	44,397 08
	<hr/>
Total credits,	\$796,580 24

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$14,872 45	
For current bought,	64,374 65	
distribution,	23,150 65	
management,	11,321 05	
taxes,	32,091 19	
incidentals,	2,292 85	
	<hr/>	
	\$148,102 84	
Income from sale of electricity,		\$231,130 39
other sources,		986 31
Balance to profit and loss,	84,013 86	
	<hr/>	
	\$232,116 70	\$232,116 70

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$44,330 81
Balance of manufacturing account,		84,013 86
Interest received,		820 36
Rents,		902 72
Jobbing,		1,054 43
Transfer from reserve,		3,617 00
Interest paid,	\$21,415 27	
Dividends declared,	37,978 50	
Depreciation,	14,000 00	
Reserves,	2,686 66	
Other items,	14,261 67	
Balance June 30, 1921,	44,397 08	
	<hr/>	
	\$134,739 18	\$134,739 18

MARLBOROUGH-HUDSON GAS COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$27,732 16
Machinery and equipment,	71,927 50
Mains,	221,809 19
Services,	63,069 75
Meters,	41,858 80

\$426,397 40

Other assets:

Other permanent structures,	\$10,587 95
Cash,	8,218 11
Construction expense,	17,191 24
Gas arc lamps,	95 37
Due for gas,	25,670 17
Sundry accounts due the company,	8,474 03
Gas coal on hand,	211 87
Other gas materials on hand,	10,801 33
Stoves,	14,302 75
Gas tools and implements,	3,845 09
Stable and garage equipment,	610 65
Office furniture,	3,336 02
Prepaid items,	3,728 03
Property suspense,	25,675 97

132,748 58

Total assets, \$559,145 98

LIABILITIES.

Capital stock,	\$270,000 00
Notes payable,	243,000 00
Unpaid bills,	5,934 00
Deposits by customers,	6,279 87
Unpaid dividends,	5,400 00
Interest accrued but not due,	1,356 44
Reserves,	900 00
Amounts due from the company, not included above,	6,595 95
Total liabilities,	\$539,466 26
Profit and loss balance,	19,679 72
Total credits,	\$559,145 98

MANUFACTURING ACCOUNT.

Operating expenses:

	Dr.	Cr.
At works,	\$4,876 03	
For gas bought,	70,911 49	
distribution,	12,541 90	
management,	7,248 26	
taxes,	18,270 72	
incidentals,	1,298 61	
	<hr/>	
	\$115,147 01	
Income from sale of gas,		\$152,093 00
other sources,		1,728 34
Balance to profit and loss,	38,674 33	
	<hr/>	<hr/>
	\$153,821 34	\$153,821 34

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$21,414 65
Balance of manufacturing account,		38,674 33
Interest received,		880 56
Rents,		15 00
Jobbing,		1,031 17
Other items of income,		1,000 00
Interest paid,	\$21,345 58	
Dividends declared,	21,600 00	
Other items,	390 41	
Balance June 30, 1921,	19,679 72	
	<hr/>	<hr/>
	\$63,015 71	\$63,015 71

MAYNARD.

(See AMERICAN WOOLEN COMPANY.)

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Lands,	\$3,176 53	
Buildings,	3,618 02	
Transformer station equipment,	19,880 44	
Electric plant,	64 68	
Overhead lines,	131,274 28	
Transformers,	17,745 74	
Meters,	22,693 96	
Street lamps and fixtures,	10,092 15	
	<hr/>	\$208,545 80
Other assets:		
Cash,	\$2,521 31	
Due for electricity,	9,008 98	
Sundry accounts due the company,	11,273 37	
Motors on hand,	79 64	
Electric tools and implements,	634 86	
Other electric materials and supplies on hand,	8,677 05	
Stable and garage equipment,	1,808 18	
Office furniture,	803 00	
Note discount,	1,725 32	
	<hr/>	36,531 71
Total assets,		<hr/> \$245,077 51

LIABILITIES.

Capital stock,	\$132,500 00
Bonds issued,	40,000 00
Notes payable,	41,800 00
Unpaid bills,	1,856 49

Deposits by customers,	\$9,331 33
Interest accrued but not due,	166 75
Depreciation reserve,	8,694 29
	<hr/>
Total liabilities,	\$234,348 86
Profit and loss balance,	10,728 65
	<hr/>
Total credits,	\$245,077 51

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$352 10	
For current bought,	42,838 93	
distribution,	11,038 67	
management,	11,993 40	
taxes,	7,360 41	
incidentals,	1,131 25	
	<hr/>	
	\$74,714 76	
Income from sale of electricity,		\$118,720 43
other sources,		3,797 35
Balance to profit and loss,	47,803 02	
	<hr/>	<hr/>
	\$122,517 78	\$122,517 78

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$10,128 44
Balance of manufacturing account,		47,803 02
Interest received,		456 35
Jobbing,		1,408 07
Other items of income,		68 40
Interest paid,	\$4,461 41	
Dividends declared,	31,800 00	
Depreciation reserve,	8,915 29	
Note discount,	3,708 68	
Other items,	250 25	
Balance June 30, 1921,	10,728 65	
	<hr/>	<hr/>
	\$59,864 28	\$59,864 28

MILFORD GAS LIGHT COMPANY.

ASSETS.

Gas plant:	
Lands,	\$4,040 16
Buildings,	12,281 81
Machinery and equipment,	21,666 07
Holders,	10,060 57
Mains,	55,658 91
Services,	5,345 81
Meters,	9,002 30
	<hr/>
	\$118,055 63

Other assets:

Unfinished construction,	\$4,353 90	
Cash,	2,607 23	
Due for gas,	4,409 89	
Sundry accounts due the company,	2,040 45	
Gas coal on hand,	5,413 72	
Coke on hand,	4,527 00	
Tar on hand,	517 37	
Other gas materials on hand,	5,027 16	
Gas tools and implements,	158 48	
Office furniture,	830 68	
Note discount prepaid,	2,411 45	
		<u>\$32,297 33</u>
Total assets,		\$150,352 96
Profit and loss balance,		175 60
		<u>\$150,528 56</u>
Total debits,		\$150,528 56

LIABILITIES.

Capital stock,	\$72,300 00
Notes payable,	62,500 00
Unpaid bills,	3,406 30
Deposits by customers,	2,735 15
Depreciation reserve,	1,163 65
Amounts due from the company, not included above,	8,423 46
	<u>\$150,528 56</u>
Total liabilities,	\$150,528 56

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$40,441 23	
For distribution,	2,609 05	
management,	6,891 68	
taxes,	2,857 85	
incidentals,	1,368 31	
	<u>\$54,168 12</u>	
Income from sale of gas,		\$49,020 46
residuals,		13,403 52
other sources,		260 00
Balance to profit and loss,	8,515 86	
	<u>\$62,683 98</u>	<u>\$62,683 98</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,	\$2,225 14	
Balance of manufacturing account,		\$8,515 86
Interest received,		67 19
Jobbing,		718 15
Other items of income,		171 70
Interest paid,	4,946 16	
Depreciation reserve,	1,563 65	
Note discount,	913 55	
Balance June 30, 1921,		175 60
	<u>\$9,648 50</u>	<u>\$9,648 50</u>

MILL RIVER ELECTRIC LIGHT COMPANY.

(Williamsburg.)

ASSETS.

Electric plant:		
Lands,	\$4,531 10	
Buildings,	3,654 09	
Steam plant,	1,171 53	
Electric plant,	3,200 30	
Overhead lines,	16,257 09	
Transformers,	3,810 51	
Meters,	4,288 25	
Street lamps and fixtures,	839 20	
	<hr/>	\$37,752 07
Other assets:		
Cash,	\$4,626 00	
Due for electricity,	890 34	
Sundry accounts due the company,	15 69	
Electric tools and implements,	110 84	
Other electric materials and supplies on hand,	89 44	
Office furniture,	14 00	
Investments (real estate),	500 00	
Note discount,	420 00	
	<hr/>	6,666 31
Total assets,		\$44,418 38

LIABILITIES.

Capital stock,	\$15,000 00
Bonds issued,	12,000 00
Notes payable,	12,000 00
Unpaid bills,	840 13
Deposits by customers,	60 00
Depreciation reserve,	1,822 04
	<hr/>
Total liabilities,	\$41,722 17
Profit and loss balance,	2,696 21
	<hr/>
Total credits,	\$44,418 38

MANUFACTURING ACCOUNT.

Operating expenses:		DR.	CR.
For current bought,	\$3,480 00		
distribution,	1,651 89		
management,	1,204 10		
taxes,	817 43		
incidentals,	132 12		
	<hr/>	\$7,285 54	
Income from sale of electricity,			\$12,442 19
Balance to profit and loss,		5,156 65	
		<hr/>	<hr/>
		\$12,442 19	\$12,442 19

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$2,371 60
Balance of manufacturing account,		5,156 65
Interest received,		70 90
Rents,		109 00
Other items of income,		75
Interest paid,	\$1,562 50	
Dividends declared,	1,350 00	
Depreciation reserve,	1,828 54	
Note discount,	180 00	
Other items,	91 65	
Balance June 30, 1921,	2,696 21	
	<hr/>	<hr/>
	\$7,708 90	\$7,708 90

NANTUCKET.

(See CITIZENS' GAS, ELECTRIC AND POWER COMPANY.)

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$418,655 51	
Machinery, equipment and holders,	870,406 30	
Mains,	619,826 08	
Services,	200,585 90	
Meters,	201,901 46	
	<hr/>	\$2,311,375 25

Electric plant:

Lands,	\$448,642 63	
Buildings,	573,113 46	
Steam plant,	1,718,956 75	
Electric plant,	519,689 03	
Overhead lines,	980,695 69	
Underground conduits,	386,967 87	
Underground wires and cables,	727,850 84	
Transformers,	332,564 64	
Meters,	130,036 35	
Street lamps and fixtures,	19,791 61	
	<hr/>	5,838,308 87

Other assets:

Unfinished construction,	\$1,780,565 41	
Office building,	205,024 26	
Other permanent structures,	315,179 15	
Cash,	165,922 14	
Notes receivable,	4,717 32	
Due for gas,	42,740 13	
Due for electricity,	126,568 36	

Other assets — *Concluded.*

Sundry accounts due the company,	\$90,571 14
Gas coal on hand,	59,087 70
Tar on hand,	16,168 91
Enrichers on hand,	40,385 97
Purifying materials on hand,	4,054 00
Other gas materials on hand,	50,834 00
Gas and electric appliances,	67,759 60
Gas tools and implements,	6,305 56
Electric fuel on hand,	87,493 12
Motors on hand,	25,660 86
Electric tools and implements,	16,399 07
Other electric materials and supplies on hand,	150,871 71
Stable and garage equipment,	46,077 96
Office furniture,	6,215 91
Deferred bond expense,	41,868 29
Investments (securities),	280,681 25
	<hr/>
	\$3,631,151 82
Total assets,	\$11,780,835 94

LIABILITIES.

Capital stock,	\$2,862,000 00
Subscriptions to capital stock,	219,145 00
Bonds issued,	2,862,000 00
Notes payable,	2,804,000 00
Unpaid bills,	118,099 24
Deposits by customers,	51,528 10
Unpaid dividends,	85,860 58
Interest due but not paid,	10,406 00
Interest accrued but not due,	16,197 73
Premium realized on stock issues,	1,592,845 95
Depreciation reserve,	639,477 17
Amounts due from the company, not included above,	94,486 65
	<hr/>
Total liabilities,	\$11,356,046 42
Profit and loss balance,	424,789 52
	<hr/>
Total credits,	\$11,780,835 94

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$718,379 41	
For distribution,	134,718 99	
management,	35,107 24	
taxes,	59,440 57	
incidentals,	14,975 08	
	<hr/>	
	\$962,621 29	
Operating expenses (electric):		
At station,	\$1,050,390 66	
For distribution,	103,269 79	
management,	130,231 65	
taxes,	198,996 72	
incidentals,	21,688 15	
	<hr/>	
	1,504,576 97	

	DR.	CR.
Income from sale of gas,		\$1,169,799 27
residuals,		37,984 43
sale of electricity,		1,953,056 62
other sources (electric),		603 84
Balance to profit and loss:		
Gas,	\$245,162 41	
Electric,	449,083 49	
	<hr/>	<hr/>
	\$3,161,444 16	\$3,161,444 16

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$431,023 75
Balance of gas manufacturing account,		245,162 41
Balance of electric manufacturing account,		449,083 49
Interest received,		36,921 04
Rents,		9,476 86
Jobbing,		44,544 65
Transfer from pension reserve,		6,344 65
Other items of income,		4,046 60
Interest paid,	\$285,131 94	
Dividends declared,	342,198 00	
Depreciation,	150,000 00	
Other items,	24,483 99	
Balance June 30, 1921,	424,789 52	
	<hr/>	<hr/>
	\$1,226,603 45	\$1,226,603 45

NEWBURYPORT GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$3,960 31	
Machinery and equipment,	133,086 26	
Mains,	75,741 72	
Services,	5,594 21	
Meters,	16,765 03	
	<hr/>	\$235,147 53
Electric plant:		
Lands and buildings,	\$258,429 14	
Steam plant,	245,926 25	
Electric plant,	303,489 76	
Substation,	41,713 84	
Overhead lines, lamps and fixtures,	295,206 94	
Underground conduits, wires and cables,	3,706 13	
Transformers,	38,343 48	
Meters,	20,785 91	
Street lamps and fixtures,	2,675 59	
	<hr/>	1,210,277 04
Other assets:		
Cash,	\$57,743 62	
Notes receivable,	9,169 59	
Due for gas,	4,523 82	
Due for electricity,	17,124 41	
Sundry accounts due the company,	3,771 85	
Gas coal on hand,	28,395 21	

Other assets — *Concluded.*

Coke on hand,	\$1,992 74
Tar on hand,	1,420 33
Other gas materials on hand,	3,155 85
Gas fixtures on hand,	1,726 30
Gas meters on hand,	715 99
Electric fuel on hand,	50,210 53
Electric fixtures on hand,	3,326 96
Other electric materials and supplies on hand,	35,134 44
Stable and garage equipment,	5,726 50
Office furniture,	6,810 88
Insurance,	17,057 10
Investments (securities),	97,890 00
Investments (real estate),	52,400 15
	<hr/>
	\$398,296 27
Total assets,	\$1,843,720 84

LIABILITIES.

Capital stock,	\$855,000 00
Bonds issued,	650,000 00
Notes payable,	227,000 00
Unpaid bills,	12,019 87
Deposits by customers,	2,934 57
Interest accrued but not due,	20,123 92
Premium realized on stock issues,	23,203 75
Depreciation reserve,	10,000 00
Other reserves,	10,790 00
Amounts due from the company, not included above,	14,766 08
	<hr/>
Total liabilities,	\$1,825,838 19
Profit and loss balance,	17,882 65
	<hr/>
Total credits,	\$1,843,720 84

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$91,453 12	
For distribution,	8,265 81	
management,	8,949 56	
taxes,	4,782 08	
incidentals,	3,463 45	
	<hr/>	
	\$116,914 02	
Operating expenses (electric):		
At station,	\$163,856 76	
For distribution,	15,356 95	
management,	19,193 85	
taxes,	17,774 41	
incidentals,	6,838 49	
	<hr/>	
	223,020 46	
Income from sale of gas,		\$104,967 62
residuals,		21,626 44
sale of electricity,		324,713 39
other sources (electric),		4,709 20
Balance to profit and loss:		
Gas,	9,680 04	
Electric,	106,402 13	
	<hr/>	
	\$456,016 65	\$456,016 65

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$15,791 64
Balance of gas manufacturing account,		9,680 04
Balance of electric manufacturing account,		106,402 13
Interest received,		5,496 98
Rents,		1,124 10
Interest paid,	\$68,178 94	
Depreciation,	12,202 23	
Reserve for reduction in coal costs (electric),	10,000 00	
Other items,	30,231 07	
Balance June 30, 1921,	17,882 65	
	<u>\$138,494 89</u>	<u>\$138,494 89</u>

NEW ENGLAND POWER COMPANY.

ASSETS.

Electric plant:

Lands, flowage rights, etc.,	\$4,656,300 52	
Buildings,	1,371,980 59	
Reservoirs, dams and canals,	3,381,675 27	
Steam plant,	663,980 27	
Electric plant,	2,409,527 83	
Hydraulic plant equipment,	364,762 84	
Overhead lines,	2,495,857 02	
Auxiliary equipment,	189,502 32	
Underground wires and cables,	30,240 56	
Transformers and meters,	354,972 09	
	<u>\$15,918,799 31</u>	

Other assets:

Unfinished construction,	\$471,148 61	
Cash,	1,125,137 86	
Due for electricity,	287,938 39	
Sundry accounts due the company,	924,249 84	
Electric fuel on hand,	164,791 90	
Other electric materials and supplies on hand,	33,905 86	
Prepaid accounts,	19,682 33	
Suspense accounts,	292,770 14	
Investments (bonds and mortgages),	15,500 00	
	<u>3,335,124 93</u>	
Total assets,		\$19,253,924 24

LIABILITIES.

Capital stock (common),	\$3,800,000 00	
Capital stock (preferred),	4,813,200 00	
Bonds issued,	8,582,000 00	
Notes payable,	1,600 00	
Unpaid bills,	135,098 71	
Depreciation reserve,	1,104,537 49	
Other reserves,	344,662 51	
Amounts due from the company, not included above,	340,370 61	
Total liabilities,	\$19,121,469 32	
Profit and loss balance,	132,454 92	
Total credits,		\$19,253,924 24

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . .	\$746,366 21	
For current bought, . . .	1,789,891 31	
distribution, . . .	77,493 48	
management, . . .	102,643 12	
taxes, . . .	250,950 00	
incidentals, . . .	53,119 91	
	<hr/>	
	\$3,020,464 03	
Income from sale of electricity, . . .		\$4,323,820 31
other sources, . . .		21,994 15
Balance to profit and loss, . . .	1,325,350 43	
	<hr/>	<hr/>
	\$4,345,814 46	\$4,345,814 46

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920, . . .		\$93,603 18
Balance of manufacturing account, . . .		1,325,350 43
Interest received, . . .		42,741 02
Other items of income, . . .		4,470 31
Interest paid, . . .	\$386,882 37	
Dividends declared, . . .	627,468 67	
Depreciation reserve, . . .	317,893 82	
Other items, . . .	1,465 16	
Balance June 30, 1921, . . .	132,454 92	
	<hr/>	<hr/>
	\$1,466,164 94	\$1,466,164 94

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings, . . .	\$98,726 95	
Machinery and equipment, . . .	152,928 99	
Purchase of gas department, Waltham Gas		
Light Company, . . .	486,469 48	
Mains, . . .	781,708 94	
Services, . . .	73,526 43	
Meters, . . .	163,653 62	
	<hr/>	\$1,757,014 41
Other assets:		
Cash, . . .	\$46,905 19	
Due for gas, . . .	78,685 11	
Sundry accounts due the company, . . .	20,418 13	
Coal on hand, . . .	3,470 80	
Enrichers on hand, . . .	2,262 88	
Gas on hand, . . .	909 90	
Other gas materials on hand, . . .	90,094 16	
Stoves and appliances, . . .	8,790 19	
Stable and garage equipment, . . .	16,492 21	
Office furniture, . . .	4,662 38	
Suspense accounts, . . .	15,293 70	
	<hr/>	287,984 65
Total assets, . . .		<hr/>
		\$2,044,999 06

LIABILITIES.

Capital stock,	\$560,000 00
Notes payable,	614,285 90
Unpaid bills,	210,398 67
Deposits by customers,	5,473 35
Unpaid dividends,	72 00
Premium realized on stock issues,	130,000 00
Depreciation reserve,	30,000 00
Other reserves,	30,134 36
Amounts due from the company, not included above,	18,484 53
<hr/>	
Total liabilities,	\$1,598,848 81
Profit and loss balance,	446,150 25
<hr/>	
Total credits,	\$2,044,999 06

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$28,554 30	
For gas bought,	823,454 69	
distribution,	142,211 73	
management,	73,000 50	
taxes,	60,815 00	
incidentals,	22,002 35	
	<hr/>	
	\$1,150,038 57	
Income from sale of gas,		\$1,178,695 39
other sources,		14,228 74
Balance to profit and loss,	42,885 56	
	<hr/>	<hr/>
	\$1,192,924 13	\$1,192,924 13

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$467,292 43
Balance of manufacturing account,		42,885 56
Interest received,		1,757 84
Rents,		4,915 52
Jobbing,		15,248 50
Other items of income,		468 77
Interest paid,	\$44,000 62	
Dividends declared,	39,200 00	
Other items,	3,217 75	
Balance June 30, 1921,	446,150 25	
	<hr/>	<hr/>
	\$532,568 62	\$532,568 62

NORTH ADAMS GAS LIGHT COMPANY.

ASSETS.

Gas plant:

Lands,	\$13,850 26
Buildings,	31,229 25
Machinery and equipment,	51,027 25
Holders,	36,789 52
Mains,	69,319 23
Services,	28,252 93
Meters,	43,053 01

 \$273,521 45

Electric plant:

Lands,	\$15,296 28
Buildings,	110,672 25
Reservoirs, dams and canals,	15,000 00
Steam plant,	200,909 43
Electric plant,	50,064 73
Overhead lines,	97,765 40
Underground conduits,	694 36
Underground wires and cables,	49 25
Transformers,	32,336 36
Meters,	31,400 71
Street lamps and fixtures,	9,653 57

 563,842 34

Other assets:

Unfinished construction,	\$275,164 17
Cash,	15,753 61
Due for gas,	15,855 43
Due for electricity,	22,598 93
Sundry accounts due the company,	22,294 22
Gas coal on hand,	7,701 82
Tar on hand,	1,981 50
Enrichers on hand,	7,232 06
Other gas materials on hand,	22,857 50
Tools and implements,	4,538 18
Electric fuel on hand,	26,531 24
Other electric materials and supplies on hand,	27,300 02
Stable and garage equipment,	2,488 18
Office furniture,	3,121 00
Suspense account,	4,046 17
Investments (real estate),	6,500 00
Investments (securities),	2,500 00
Note discount,	54,083 89

 522,547 92

Total assets,	\$1,359,911 71
Profit and loss balance,	2,016 13
Total debits,	\$1,361,927 84

LIABILITIES.

Capital stock,	\$400,000 00
Notes payable,	669,000 00
Unpaid bills,	25,080 78

Deposits by customers,	\$9,044 85
Premium realized on stock issues,	90,000 00
Amounts due from the company, not included above,	168,802 21
Total liabilities,	\$1,361,927 84

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas):		
At works,	\$160,192 93	
For distribution,	19,613 47	
management,	18,882 80	
taxes,	11,833 98	
incidentals,	6,613 50	
	<u>\$217,136 68</u>	
Operating expenses (electric):		
At station,	\$153,300 46	
For distribution,	21,313 32	
management,	21,186 34	
taxes,	17,716 03	
incidentals,	6,805 00	
	<u>220,321 15</u>	
Income from sale of gas,		\$245,334 53
residuals,		2,641 00
sale of electricity,		256,018 74
other sources (electric),		32 28
Balance to profit and loss:		
Gas,	30,838 85	
Electric,	35,729 87	
	<u>\$504,026 55</u>	<u>\$504,026 55</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$3,635 08
Balance of gas manufacturing account,		30,838 85
Balance of electric manufacturing account,		35,729 87
Interest received,		402 29
Rents,		637 00
Jobbing,		708 53
Other items of income,		359 93
Interest paid,	\$55,954 67	
Dividends declared,	8,000 00	
Depreciation,	2,749 61	
Note discount,	6,528 61	
Other items,	1,094 79	
Balance June 30, 1921,		2,016 13
	<u>\$74,327 68</u>	<u>\$74,327 68</u>

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

ASSETS.

Electric plant:	
Lands,	\$4,648 30
Buildings,	33,759 00
Steam plant,	9,598 44

Electric plant — *Concluded.*

Electric plant,	\$10,247 99
Overhead lines,	167,456 05
Underground conduits,	3,977 84
Underground wires and cables,	3,824 66
Transformers,	29,484 29
Meters,	29,102 86
Street lamps and fixtures,	7,607 46

\$299,706 89

Other assets:

Unfinished construction,	\$50,590 91
Cash,	332 88
Due for electricity,	15,020 22
Sundry accounts due the company,	3,694 89
Electric tools and implements,	1,180 54
Other electric materials and supplies on hand,	12,337 79
Stable and garage equipment,	2,859 55
Office furniture,	1,813 68
Note discount,	4,424 14

92,254 60

Total assets, \$391,961 49

LIABILITIES.

Capital stock,	\$117,400 00
Bonds issued,	78,000 00
Notes payable,	105,000 00
Unpaid bills,	5,010 09
Deposits by customers,	5,601 50
Depreciation reserve,	11,000 97
Amounts due from the company, not included above,	24,817 30

Total liabilities, \$346,829 86

Profit and loss balance, 45,131 63

Total credits, \$391,961 49

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$7,201 53	
For current bought,	40,450 41	
distribution,	14,003 57	
management,	26,895 05	
taxes,	14,705 01	
incidentals,	3,494 08	
	<hr/>	
	\$106,749 65	
Income from sale of electricity,		\$190,477 85
Balance to profit and loss,	83,728 20	
	<hr/>	<hr/>
	\$190,477 85	\$190,477 85

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$39,343 56
Balance of manufacturing account,		83,728 20
Interest received,		262 90
Rents,		1,800 00

	Dr.	Cr.
Jobbing,		\$2,549 09
Other items of income,		453 09
Interest paid,	\$12,260 23	
Dividends declared,	56,352 00	
Depreciation reserve,	12,057 12	
Note discount,	2,335 86	
Balance June 30, 1921,	45,131 63	
	<hr/>	<hr/>
	\$128,136 84	\$128,136 84

NORTHAMPTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$21,094 53	
Buildings,	32,585 64	
Machinery and equipment,	73,362 65	
Holdings,	35,566 00	
Mains,	87,029 78	
Services,	8,939 23	
Meters,	26,106 00	
	<hr/>	\$284,683 83
Other assets:		
Unfinished construction,	\$14,053 60	
Gas arc lamps,	143 60	
Cash,	6,642 10	
Due for gas,	11,291 91	
Sundry accounts due the company,	10,145 51	
Gas coal on hand,	13,917 77	
Tar on hand,	449 37	
Enrichers on hand,	3,965 94	
Other gas materials on hand,	15,492 94	
Gas tools and implements,	1,387 53	
Stable and garage equipment,	2,699 16	
Office furniture,	1,099 56	
Investments (real estate),	4,944 56	
Note discount,	8,734 49	
	<hr/>	94,968 04
Total assets,		\$379,651 87

LIABILITIES.

Capital stock,	\$155,675 00
Notes payable,	99,400 00
Unpaid bills,	13,750 62
Deposits by customers,	3,787 50
Premium realized on stock issues,	21,751 25
Depreciation reserve,	13,538 32
Amounts due from the company, not included above,	34,730 70
	<hr/>
Total liabilities,	\$342,633 39
Profit and loss balance,	37,018 48
	<hr/>
Total credits,	\$379,651 87

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$104,594 32	
For distribution,	10,010 91	
management,	16,981 00	
taxes,	7,446 52	
incidentals,	3,831 93	
	<hr/>	
	\$142,864 68	
Income from sale of gas,		\$182,752 33
residuals,		6,710 74
other sources,		220 00
Balance to profit and loss,	46,818 39	
	<hr/>	<hr/>
	\$189,683 07	\$189,683 07

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$25,826 43
Balance of manufacturing account,		46,818 39
Interest received,		227 20
Rents,		1,348 00
Jobbing,		6,180 60
Other items of income,		1,160 84
Interest paid,	\$8,019 01	
Dividends declared,	23,351 25	
Depreciation reserve,	12,173 00	
Other items,	999 72	
Balance June 30, 1921,	37,018 48	
	<hr/>	<hr/>
	\$81,561 46	\$81,561 46

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$29,658 43	
Machinery and equipment,	25,887 69	
Mains,	26,680 89	
Services,	3,469 38	
Meters,	11,941 19	
	<hr/>	\$97,637 58
Other assets:		
Cash,	\$305 19	
Due for gas,	7,100 87	
Sundry accounts due the company,	1,068 85	
Gas coal on hand,	5,691 84	
Coke on hand,	4,176 00	
Tar on hand,	1,101 00	
Purifying materials on hand,	370 00	
Other gas materials on hand,	2,473 94	
Stoves on hand,	23 00	
Office furniture,	669 13	
	<hr/>	22,979 82
Total assets,		<hr/>
		\$120,617 40

LIABILITIES.

Capital stock,	\$68,100 00
Notes payable,	5,000 00
Unpaid bills,	9,052 57
Deposits by customers,	499 00
<hr/>	
Total liabilities,	\$82,651 57
Profit and loss balance,	37,965 83
<hr/>	
Total credits,	\$120,617 40

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$102,340 40	
For distribution,	6,467 98	
management,	4,978 24	
taxes,	3,817 07	
incidentals,	710 41	
	<hr/>	
	\$118,314 10	
Income from sale of gas,		\$79,372 94
residuals,		19,814 41
Balance to profit and loss,		19,126 75
	<hr/>	<hr/>
	\$118,314 10	\$118,314 10

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$57,170 17
Balance of manufacturing account,	\$19,126 75	
Interest received,		204 69
Rents,		33 00
Jobbing,		311 33
Other items of income,		79 48
Other items,	706 09	
Balance June 30, 1921,	37,965 83	
	<hr/>	<hr/>
	\$57,798 67	\$57,798 67

NORTON POWER AND ELECTRIC COMPANY.

ASSETS.

Electric plant:	
Lands and buildings,	\$428 85
Electric plant,	8,561 73
Overhead lines,	16,487 16
Transformers,	1,295 80
Meters,	2,515 16
	<hr/>
	\$29,288 70
Other assets:	
Unfinished construction,	\$630 48
Cash,	1,732 09
Due for electricity,	654 87
Sundry accounts due the company,	316 89
Motors and lamps rented,	441 06

Other assets — *Concluded.*

Electric tools and implements,	\$44 41	
Other electric materials and supplies on hand, .	585 12	
Stable and garage equipment,	839 36	
Office furniture,	287 50	
Reserve fund,	756 25	
Prepaid accounts,	79 89	
		<hr/>
		\$6,367 92
		<hr/>
Total assets,		\$35,656 62

LIABILITIES.

Capital stock,	\$8,000 00
Notes payable,	13,000 00
Unpaid bills,	12,428 11
Deposits by customers,	5 00
Interest accrued but not due,	403 12
Reserves,	749 09
Amounts due from the company, not included above,	373 11
	<hr/>
Total liabilities,	\$34,958 43
Profit and loss balance,	698 19
	<hr/>
Total credits,	\$35,656 62

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought,	\$3,046 18	
distribution,	1,344 71	
management,	1,938 97	
taxes,	298 15	
incidentals,	285 35	
	<hr/>	
	\$6,913 36	
Income from sale of electricity,		\$9,116 89
other sources,		63 09
Balance to profit and loss,	2,266 62	
	<hr/>	<hr/>
	\$9,179 98	\$9,179 98

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$664 88
Balance of manufacturing account,		2,266 62
Interest received,		55 62
Jobbing,		65 79
Transfer from reserves,		75 61
Other items of income,		18 40
Interest paid,	\$918 60	
Dividends declared,	640 00	
Depreciation,	351 89	
Reserves,	388 24	
Other items,	150 00	
Balance June 30, 1921,	698 19	
	<hr/>	<hr/>
	\$3,146 92	\$3,146 92

NORWOOD GAS COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$28,931 76
Machinery and equipment,	46,200 00
Mains,	91,384 96
Services,	33,909 39
Meters,	13,805 27

\$214,231 38

Other assets:

Unfinished construction,	\$6,590 83
Gas arc lamps,	669 60
Cash,	10,345 09
Due for gas,	7,670 92
Sundry accounts due the company,	8,169 86
Gas coal on hand,	29 00
Coke on hand,	256 25
Tar on hand,	418 62
Enrichers on hand,	291 83
Other gas materials on hand,	7,447 27
Water heaters,	136 68
Gas tools and implements,	677 13
Stable and garage equipment,	800 00
Office furniture,	1,916 61
Reserve fund,	4,735 27
Prepaid accounts,	656 41
Suspense accounts,	13,426 79

64,238 16

Total assets,	\$278,469 54
Profit and loss balance,	11,224 44
Total debits,	\$289,693 98

LIABILITIES.

Capital stock,	\$140,000 00
Notes payable,	131,000 00
Unpaid bills,	5,271 63
Deposits by customers,	1,198 75
Interest accrued but not due,	3,035 47
Reserves,	207 60
Amounts due from the company, not included above,	8,980 53

Total liabilities, \$289,693 98

MANUFACTURING ACCOUNT.

Operating expenses:

At works,	\$1,674 07
For gas bought,	40,516 41
distribution,	9,094 59
management,	7,536 64
taxes,	3,999 98
incidentals,	1,251 97

DR.

CR.

\$64,073 66

	Dr.	Cr.
Income from sale of gas,		\$75,726 07
residuals,		1 184 52
other sources (gas),		83 10
Balance to profit and loss,	\$11,550 99	
	<u>\$75,624 65</u>	<u>\$75,624 65</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,	\$8,648 38	
Balance of manufacturing account,		\$11,550 99
Interest received,		331 91
Rents,		538 00
Jobbing,		814 94
Transfer from reserve,		1,313 19
Interest paid,	13,152 71	
Reserve,	1,099 75	
Other items,	2,872 63	
Balance June 30, 1921,		11,224 44
	<u>\$25,773 47</u>	<u>\$25,773 47</u>

OAK BLUFFS.

(See CAPE AND VINEYARD ELECTRIC COMPANY.)

OLD COLONY GAS COMPANY.

ASSETS.

Gas plant:		
Lands,	\$8,212 01	
Buildings,	143,492 42	
Machinery and equipment,	98,368 04	
Holders,	140,315 08	
Mains,	603,717 84	
Services,	307,689 04	
Meters,	68,473 58	
		<u>\$1,370,268 01</u>
Other assets:		
Unfinished construction,	\$5,500 64	
Other permanent structures,	1,554 00	
Cash,	24,133 94	
Due for gas,	18,244 72	
Sundry accounts due the company,	13,770 12	
Gas coal on hand,	10,838 26	
Coke on hand,	280 51	
Enrichers on hand,	4,100 63	
Purifying materials on hand,	1,401 89	
Stoves and stock on hand,	15,569 10	
Gas fixtures on hand,	3,200 49	
Stable and garage equipment,	5,646 79	
Office furniture,	9,158 42	
Prepaid items,	5,014 11	
		<u>118,413 62</u>
Total assets,		<u>\$1,488,681 63</u>

¹ Debit item.

LIABILITIES.

Capital stock (common),	\$354,500 00
Capital stock (preferred),	354,500 00
Bonds issued,	338,000 00
Notes payable,	313,200 00
Unpaid bills,	6,943 14
Deposits by customers,	13,288 56
Interest accrued but not due,	6,328 33
Depreciation reserve,	74,616 22
Other reserves,	1,789 78
Amounts due from the company, not included above,	8,425 46
Total liabilities,	\$1,471,591 49
Profit and loss balance,	17,090 14
Total credits,	\$1,488,681 63

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$116,360 84	
For distribution,	19,034 31	
management,	28,363 52	
taxes,	24,563 18	
incidentals,	3,347 42	
	\$191,669 27	
Income from sale of gas,		\$265,911 03
residuals,		136 10
other sources,		1,255 48
Balance to profit and loss,	75,633 34	
	\$267,302 61	\$267,302 61

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$15,156 09
Balance of manufacturing account,		75,633 34
Jobbing,		4,772 42
Interest paid,	\$36,605 71	
Depreciation reserve,	40,866 00	
Other items,	1,000 00	
Balance June 30, 1921,	17,090 14	
	\$95,561 85	\$95,561 85

OTIS COMPANY.

(Ware.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$43,144 13	
For distribution,	1,946 58	
management,	935 75	
taxes,	974 22	
incidentals,	163 60	
	\$47,164 28	

	DR.	CR.
Income from sale of gas,		\$28,025 88
residuals,		7,502 00
Balance,		11,636 40
	<hr/>	<hr/>
	\$47,164 28	\$47,164 28

PEPPERELL ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Electric plant,	\$2,115 50	
Overhead lines,	95,642 50	
Transformers,	6,851 03	
Meters,	3,359 47	
Street lamps and fixtures,	5,293 07	
	<hr/>	\$113,261 57
Other assets:		
Cash,	\$41 54	
Notes receivable,	1,000 00	
Due for electricity,	2,574 37	
Sundry accounts due the company,	15,755 15	
Electric tools and implements,	1,165 65	
Office furniture,	100 00	
Insurance,	67 09	
	<hr/>	20,703 80
Total assets,		\$133,965 37
Profit and loss balance,		16,120 42
		<hr/>
Total debits,		\$150,085 79

LIABILITIES.

Notes payable,	\$83,708 70
Unpaid bills,	53,636 66
Deposits by customers,	99 00
Interest accrued but not due,	12,041 43
Amounts due from the company, not included above,	600 00
	<hr/>
Total liabilities,	\$150,085 79

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
For current bought,	\$22,147 34	
distribution,	5,754 19	
management,	3,214 06	
taxes,	2,543 27	
incidentals,	872 32	
	<hr/>	
	\$34,531 18	
Income from sale of electricity,		\$31,526 66
Balance to profit and loss,		3,004 52
	<hr/>	<hr/>
	\$34,531 18	\$34,531 18

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,	\$9,215 44	
Balance of manufacturing account,	3,004 52	
Interest received,		\$62 26
Interest paid,	3,657 04	
Other items,	305 68	
Balance June 30, 1921,		16,120 42
	<u>\$16,182 68</u>	<u>\$16,182 68</u>

PITTSFIELD COAL GAS COMPANY.

ASSETS.

Gas plant:		
Lands,	\$18,704 40	
Buildings,	48,111 63	
Machinery and equipment,	119,637 25	
Holders,	75,283 33	
Mains,	322,142 11	
Services,	133,465 69	
Meters,	104,572 25	
		\$821,916 66
Other assets:		
Gas arc lamps,	\$5,705 56	
Cash,	1,661 59	
Due for gas,	50,526 70	
Sundry accounts due the company,	29,797 38	
Gas coal on hand,	51,271 24	
Coke on hand,	127 50	
Tar on hand,	3,666 47	
Enrichers on hand,	88,292 17	
Purifying materials on hand,	1,389 55	
Other gas materials on hand,	20,928 06	
Stoves on hand,	17,330 03	
Gas fixtures on hand,	18,922 34	
Gas tools and implements,	4,550 73	
Stable and garage equipment,	11,048 08	
Office furniture,	1,146 88	
Prepaid insurance and interest,	5,277 49	
Investments (real estate, etc.),	17,284 17	
Investments (securities),	6,500 00	
		335,425 94
Total assets,		\$1,157,342 60

LIABILITIES.

Capital stock,	\$600,000 00
Notes payable,	448,200 00
Deposits by customers,	8,756 75
Depreciation reserve,	16,940 46
Other reserves,	3,653 88
Total liabilities,	\$1,077,551 09
Profit and loss balance,	79,791 51
Total credits,	\$1,157,342 60

MANUFACTURING ACCOUNT.

Operating expenses:		DR.	CR.
At works,	\$308,102 46		
For distribution,	37,303 72		
management,	41,231 95		
taxes,	25,414 38		
incidentals,	5,308 75		
		\$417,361 26	
Income from sale of gas,			\$526,747 73
residuals,			6,053 78
Balance to profit and loss,		115,440 25	
		<u>\$532,801 51</u>	<u>\$532,801 51</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$58,046 09
Balance of manufacturing account,		115,440 25
Interest received,		137 50
Rents,		722 00
Interest paid,	\$25,137 53	
Dividends declared,	48,000 00	
Depreciation reserve,	16,940 46	
Loss on jobbing,	3,060 79	
Other items,	1,415 55	
Balance June 30, 1921,	79,791 51	
	<u>\$174,345 84</u>	<u>\$174,345 84</u>

PITTSFIELD ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$41,067 28	
Buildings,	209,524 71	
Steam plant,	469,029 50	
Electric plant,	127,443 19	
Steam-heating plant,	36,407 86	
Overhead lines,	420,773 88	
Underground conduits,	34,751 94	
Underground wires and cables,	30,785 85	
Transformers,	113,626 42	
Meters,	90,318 20	
Street lamps and fixtures,	30,355 58	
		\$1,604,084 41
Other assets:		
Unfinished construction,	\$314,736 94	
Cash,	59,951 71	
Notes receivable,	42,675 00	
Due for electricity and steam heat,	60,276 23	
Sundry accounts due the company,	29,426 10	
Electric fuel on hand,	80,520 78	
Motors on hand,	31,802 54	

Other assets — *Concluded.*

Electric fixtures,	\$7,395 43	
Electric tools and implements,	1,049 44	
Other electric materials and supplies on hand,	73,292 09	
Stable and garage equipment,	23,868 58	
Office furniture,	7,489 54	
Investments (securities),	2,500 00	
		<hr/>
		\$734,984 38
Total assets,		<hr/>
		\$2,339,068 79

LIABILITIES.

Capital stock,	\$625,000 00
Capital stock subscribed,	44,875 00
Bonds issued,	625,000 00
Notes payable,	434,700 00
Unpaid bills,	27,204 82
Deposits by customers,	17,395 80
Interest accrued but not due,	16,217 97
Premium realized on stock issues,	77,730 00
Depreciation reserve,	430,945 20
	<hr/>
Total liabilities,	\$2,299,068 79
Profit and loss balance,	40,000 00
	<hr/>
Total credits,	\$2,339,068 79

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$287,565 94	
For current bought,	3,831 39	
distribution,	87,377 79	
management,	39,780 82	
taxes,	34,398 00	
incidentals,	72,054 78	
	<hr/>	
	\$525,008 72	
Income from sale of electricity,		\$628,661 75
other sources,		71,565 87
Balance to profit and loss,	175,218 90	
	<hr/>	<hr/>
	\$700,227 62	\$700,227 62

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$40,000 00
Balance of manufacturing account,		175,218 90
Interest received,		1,552 93
Other items of income,		887 21
Interest paid,	\$53,259 52	
Dividends declared,	47,378 00	
Depreciation reserve,	76,410 10	
Other items,	611 42	
Balance June 30, 1921,	40,000 00	
	<hr/>	<hr/>
	\$217,659 04	\$217,659 04

PLYMOUTH ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:

Lands,	\$10,635 71
Buildings,	35,321 29
Steam plant,	58,581 54
Electric plant,	38,923 77
Overhead lines,	325,066 61
Underground conduits, wires and cables,	19,921 49
Transformers,	35,111 47
Meters,	39,979 91

\$563,541 79

Other assets:

Unfinished construction,	\$11,819 14
Cash,	13,264 63
Due for electricity,	21,543 90
Sundry accounts due the company,	2,996 12
Electric fuel on hand,	1,444 97
Electric tools and implements,	4,698 15
Other electric materials and supplies on hand,	9,082 58
Stable and garage equipment,	3,976 21
Office furniture,	3,401 74
Prepaid accounts,	2,338 62
Suspense account,	1,000 00

75,566 06

Total assets, \$639,107 85

LIABILITIES.

Capital stock,	\$400,000 00
Bonds issued,	47,000 00
Notes payable,	125,700 00
Unpaid bills,	34,063 36
Unpaid dividends,	7,092 00
Interest accrued but not due,	277 66
Reserves,	1,247 93
Amounts due from the company, not included above,	13,742 70
Total liabilities,	\$629,123 65
Profit and loss balance,	9,984 20
Total credits,	\$639,107 85

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$37,066 68	
For current bought,	62,455 94	
distribution,	23,884 11	
management,	17,485 27	
taxes,	21,007 01	
incidentals,	3,247 46	
	<hr/>	
	\$165,146 47	
Income from sale of electricity,		\$229,847 96
Balance to profit and loss,	64,701 49	
	<hr/>	
	\$229,847 96	\$229,847 96

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$9,971 21
Balance of manufacturing account,		64,701 49
Interest received,		7 23
Jobbing,		8,749 37
Interest paid,	\$12,170 59	
Dividends declared,	37,000 00	
Depreciation,	21,186 50	
Other items,	3,088 01	
Balance June 30, 1921,	9,984 20	
	<hr/>	<hr/>
	\$83,429 30	\$83,429 30

PLYMOUTH GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$33,126 27	
Machinery and equipment,	79,615 87	
Mains,	90,266 82	
Services,	39,399 73	
Meters,	13,071 12	
	<hr/>	\$255,479 81
Other assets:		
Gas arc lamps,	\$329 00	
Unfinished construction and expense,	7,439 74	
Cash,	6,078 69	
Due for gas,	5,097 08	
Sundry accounts due the company,	6,042 74	
Gas coal on hand,	5,112 37	
Coke on hand,	3,471 72	
Tar on hand,	105 28	
Purifying materials on hand,	105 00	
Other gas materials on hand,	9,367 20	
Stoves,	141 57	
Gas tools and implements,	1,487 81	
Stable and garage equipment,	657 50	
Office furniture,	2,256 24	
Reserve funds,	2,700 11	
Prepaid accounts,	1,444 28	
Suspense accounts,	10,397 48	
Investments (real estate),	1,381 39	
	<hr/>	63,615 20
Total assets,		\$319,095 01
Profit and loss balance,		48,747 74
		<hr/>
Total debits,		\$367,842 75
LIABILITIES.		
Capital stock,		\$148,500 00
Notes payable,		190,500 00
Unpaid bills,		7,636 30

Deposits by customers,	\$1,992 00
Interest accrued but not due,	6,201 41
Reserves,	2,391 30
Amounts due from the company, not included above,	10,621 74

Total liabilities,	\$367,842 75
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$48,602 12	
For distribution,	6,582 25	
management,	10,676 21	
taxes,	5,623 88	
incidentals,	1,387 21	
	\$72,871 67	
Income from sale of gas,		\$72,735 62
residuals,		10,014 83
other sources,		159 49
Balance to profit and loss,	10,038 27	
	\$82,909 94	\$82,909 94

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,	\$37,591 72	
Balance of manufacturing account,		\$10,038 27
Interest received,		409 77
Rents,		75 40
Jobbing,		903 97
Transfer from reserve,		1,835 19
Other items of income,		78 57
Interest paid,	19,516 57	
Reserves,	1,080 62	
Other items,	3,900 00	
Balance June 30, 1921,		48,747 74
	\$62,088 91	\$62,088 91

PROVINCETOWN LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$5,474 36	
Steam plant,	16,493 12	
Electric plant,	10,123 90	
Overhead lines,	42,088 08	
Transformers,	1,237 85	
Meters,	5,590 75	
		\$81,008 06
Other assets:		
Cash,	\$4,721 53	
Due for electricity,	3,920 99	
Sundry accounts due the company,	738 52	
Motors on hand,	694 02	
House wiring and lamps,	269 10	
Electric tools and implements,	223 90	

Other assets — *Concluded.*

Other electric materials and supplies on hand, .	\$1,848 62	
Stable and garage equipment,	702 98	
Office furniture,	1,432 97	
Reserve fund,	1,217 65	
Prepaid accounts,	138 22	
Suspense accounts,	6,052 80	
	<hr/>	\$21,961 30
Total assets,		\$102,969 36

LIABILITIES.

Capital stock,	\$70,000 00
Notes payable,	27,000 00
Unpaid bills,	966 48
Unpaid dividends,	1,050 00
Interest accrued but not due,	324 74
Reserves,	525 33
Amounts due from the company, not included above,	718 61
	<hr/>
Total liabilities,	\$100,585 16
Profit and loss balance,	2,384 20
	<hr/>
Total credits,	\$102,969 36

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$1,087 73	
For current bought,	7,230 46	
distribution,	2,045 03	
management,	5,030 54	
taxes,	2,244 96	
incidentals,	1,152 01	
	<hr/>	
	\$18,790 73	
Income from sale of electricity,		\$27,438 16
other sources,		25 38
Balance to profit and loss,	8,672 81	
	<hr/>	<hr/>
	\$27,463 54	\$27,463 54

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$2,366 41
Balance of manufacturing account,		8,672 81
Interest received,		70 47
Jobbing,		278 88
Transfer from reserve,		209 98
Interest paid,	\$2,071 58	
Dividends declared,	4,550 00	
Depreciation,	1,253 34	
Reserve,	165 10	
Other items,	1,174 33	
Balance June 30, 1921,	2,384 20	
	<hr/>	<hr/>
	\$11,598 55	\$11,598 55

QUINCY (GAS).

(See CITIZENS' GAS LIGHT COMPANY.)

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:

Lands and buildings,	\$132,989 68	
Steam plant,	59,137 52	
Electric plant,	134,652 84	
Overhead lines,	324,255 31	
Underground wires and cables,	1,530 56	
Transformers,	43,501 89	
Meters,	69,651 96	
Street lamps and fixtures,	4,012 23	
		<u>\$769,731 99</u>

Other assets:

Cash,	\$75,947 07	
Notes receivable,	826 35	
Due for electricity,	34,127 25	
Sundry accounts due the company,	1,510 32	
Electric fuel on hand,	918 55	
Motors on hand,	3,001 75	
Electric tools and implements,	3,830 18	
Other electric materials and supplies on hand,	20,821 75	
Stable and garage equipment,	22,093 67	
Office furniture,	4,794 36	
Discount coupon notes,	5,760 69	
Prepaid accounts,	1,113 85	
Investments (real estate),	9,756 18	
		<u>184,501 97</u>
Total assets,		<u>\$954,233 96</u>

LIABILITIES.

Capital stock,	\$400,000 00	
Coupon notes,	325,000 00	
Other notes payable,	75,000 00	
Unpaid bills,	17,640 06	
Deposits by customers,	24,250 00	
Interest accrued but not due,	2,843 76	
Premium realized on stock issues,	66,484 26	
Amounts due from the company, not included above,	13,297 34	
Total liabilities,	\$924,515 42	
Profit and loss balance,	29,718 54	
Total credits,		<u>\$954,233 96</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$73,975 99	
For current bought, distribution,	85,005 37 77,777 06	
management,	48,741 85	
taxes,	23,614 34	
incidentals,	12,252 82	
	<hr/>	
	\$321,367 43	
Income from sale of electricity,		\$401,062 72
Balance to profit and loss,	79,695 29	
	<hr/>	<hr/>
	\$401,062 72	\$401,062 72

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$38,847 83
Balance of manufacturing account,		79,695 29
Interest received,		251 59
Rents,		505 87
Jobbing,		411 34
Other items of income,		143 04
Interest paid,	\$21,809 28	
Dividends declared,	48,000 00	
Depreciation,	18,727 26	
Other items,	1,599 88	
Balance June 30, 1921,	29,718 54	
	<hr/>	<hr/>
	\$119,854 96	\$119,854 96

RANDOLPH AND HOLBROOK POWER AND ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$7,000 00	
Buildings,	32,042 91	
Steam plant,	10,112 17	
Electric plant,	7,732 10	
Overhead lines,	135,337 05	
Transformers,	7,188 37	
Meters,	11,417 14	
	<hr/>	\$210,829 74
Other assets:		
Unfinished construction,	\$329 84	
Construction suspense,	6,231 77	
Cash,	26,957 58	
Due for electricity,	8,439 37	
Sundry accounts due the company,	3,274 05	
Motors and fixtures rented,	3,695 38	
Electric tools and implements,	397 60	
Other electric materials and supplies on hand,	5,554 30	
Stable and garage equipment,	682 50	
Office furniture,	2,163 53	
Reserve fund,	3,863 08	
Prepaid accounts,	975 83	
	<hr/>	62,564 83
Total assets,		\$273,394 57

LIABILITIES.									
Capital stock,									\$140,000 00
Notes payable,									121,500 00
Unpaid bills,									2,919 07
Deposits by customers,									215 50
Interest accrued but not due,									2,771 69
Reserves,									1,703 27
Amounts due from the company, not included above,									3,068 63
Total liabilities,									\$272,178 16
Profit and loss balance,									1,216 41
Total credits,									\$273,394 57

MANUFACTURING ACCOUNT.									
Operating expenses:							DR.		CR.
For current bought,			\$19,446	49					
distribution,			7,247	40					
management,			5,655	91					
taxes,			4,811	05					
incidentals,			1,156	34					
							\$38,317	19	
Income from sale of electricity,									\$56,107 70
other sources,									410 03
Balance to profit and loss,							18,200	54	
							\$56,517	73	\$56,517 73

PROFIT AND LOSS ACCOUNT.									
							DR.		CR.
Balance June 30, 1920,									\$1,201 80
Balance of manufacturing account,									18,200 54
Interest received,									609 48
Rents,									1,815 24
Jobbing,									1,556 88
Transfer from reserves,									1,949 56
Other items of income,									92 61
Interest paid,							\$10,192	25	
Dividends declared,							8,400	00	
Reserves,							1,329	84	
Other items,							4,287	61	
Balance June 30, 1921,							1,216	41	
							\$25,426	11	\$25,426 11

SALEM ELECTRIC LIGHTING COMPANY.

ASSETS.									
Electric plant:									
Lands,							\$76,890	05	
Buildings,							437,582	92	
Transmission structures,							4,148	02	
Steam plant,							375,751	26	
Electric plant,							154,600	71	

Electric plant — *Concluded.*

Substation equipment,	\$43,054 03	
Overhead lines,	128,795 69	
Underground conduits,	289,933 51	
Underground wires and cables,	253,307 33	
Transformers,	80,388 19	
Meters,	85,533 19	
Street lamps and fixtures,	40,901 72	
	<hr/>	\$1,970,886 62

Other assets:

Unfinished construction,	\$658,399 11	
Cash,	94,972 49	
Subscriptions to capital stock,	300,685 00	
Due for electricity,	76,144 03	
Sundry accounts due the company,	9,724 90	
Electric fuel on hand,	110,717 05	
Unfinished construction equipment,	2,433 16	
Electric tools and implements,	9,589 79	
Other electric materials and supplies on hand,	76,370 00	
Stable and garage equipment,	19,041 51	
Office furniture,	9,686 02	
Reserve fund,	15,000 00	
Investments,	6,300 00	
Suspense accounts,	16,521 40	
	<hr/>	1,405,584 46

Total assets, \$3,376,471 08

LIABILITIES.

Capital stock,	\$1,284,700 00
Capital stock subscribed,	273,350 00
Coupon notes,	500,000 00
Other notes payable,	215,000 00
Unpaid bills,	135,862 42
Deposits by customers,	15,852 46
Interest accrued but not due,	17,084 35
Premium realized on stock issues,	491,927 50
Premium on stock subscribed,	27,335 00
Depreciation reserve,	207,329 04
Amounts due from the company, not included above,	23,388 60

Total liabilities, \$3,191,829 37

Profit and loss balance, 184,641 71

Total credits, \$3,376,471 08

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$737,668 94	
For current bought,	17,507 00	
distribution,	70,528 02	
management,	61,376 68	
taxes,	74,253 51	
incidentals,	14,831 58	
	<hr/>	\$976,165 73

	Dr.	Cr.
Income from sale of electricity,		\$1,198,907 40
other sources,		1,559 03
Balance to profit and loss,	\$224,300 70	
	<u>\$1,200,466 43</u>	<u>\$1,200,466 43</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$170,399 90
Balance of manufacturing account,		224,300 70
Interest received,		1,992 41
Rents,		334 94
Transfer from bad debt reserve,		2,000 00
Other items of income,		4,132 09
Interest paid,	\$36,733 23	
Dividends declared,	110,037 75	
Depreciation reserve,	70,916 57	
Other items,	830 78	
Balance June 30, 1921,	<u>184,641 71</u>	
	<u>\$403,160 04</u>	<u>\$403,160 04</u>

SALEM GAS LIGHT COMPANY.

ASSETS.

Gas plant:

Lands,	\$31,200 00	
Buildings,	143,449 30	
Machinery and equipment,	244,866 23	
Holders,	100,184 90	
Mains,	324,038 60	
Services,	60,466 32	
Meters,	<u>133,173 55</u>	
		\$1,037,378 90

Other assets:

Office building,	\$83,175 30	
Other permanent structures,	13,126 49	
Cash,	34,929 22	
Due for gas,	17,277 90	
Sundry accounts due the company,	26,479 35	
Gas coal on hand,	47,997 49	
Coke on hand,	2,250 00	
Tar on hand,	3,450 00	
Enrichers on hand,	5,547 85	
Purifying materials on hand,	4,881 55	
Other gas materials on hand,	15,743 69	
Stoves on hand,	18,048 00	
Gas fixtures on hand,	9,329 84	
Gas tools and implements,	1,607 57	
Stable and garage equipment,	10,204 73	
Office furniture,	3,438 51	
Suspense accounts,	4,505 91	
Prepaid interest,	14,778 72	
Investments (securities),	16,012 85	
Investments (real estate),	<u>6,718 62</u>	
		339,503 59
Total assets,		<u>\$1,376,882 49</u>

LIABILITIES.

Capital stock,	\$669,800 00
Notes payable,	385,000 00
Unpaid bills,	21,269 96
Deposits by customers,	18,309 21
Premium realized on stock issues,	111,060 00
Amounts due from the company, not included above,	1,084 23
Total liabilities,	\$1,206,523 40
Profit and loss balance,	170,359 09
Total credits,	\$1,376,882 49

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$290,242 14	
For gas bought,	603 00	
distribution,	34,727 98	
management,	30,544 87	
taxes,	41,009 86	
incidentals,	9,368 47	
	\$406,493 32	
Income from sale of gas,		\$477,819 16
residuals,		29,180 36
other sources,		2,485 48
Balance to profit and loss,	102,988 68	
	\$509,485 00	\$509,485 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$174,014 20
Balance of manufacturing account,		102,988 68
Interest received,		921 83
Rents,		3,063 96
Jobbing,		686 96
Other items of income,		398 98
Interest paid,	\$29,435 72	
Dividends declared,	53,584 00	
Depreciation,	510 61	
Replacement account holder,	25,523 71	
Other items,	2,661 48	
Balance June 30, 1921,	170,359 09	
	\$282,074 61	\$282,074 61

SEEKONK ELECTRIC COMPANY.

ASSETS.

Electric plant:	
Overhead lines,	\$66,626 55
Transformers,	3,916 44
Meters,	6,262 44
Street lamps and fixtures,	1,911 55
	\$78,716 98

Other assets:

Rights of way,	\$100 00	
Cash,	1,219 74	
Due for electricity,	1,033 69	
Prepaid taxes,	215 79	
	<hr/>	\$2,569 22
Total assets,		\$81,286 20

LIABILITIES.

Capital stock,	\$5,000 00
Notes payable,	61,000 00
Unpaid bills,	1,139 08
Unpaid dividends,	400 00
Depreciation reserve,	9,328 07
Amounts due from the company, not included above,	251 59
	<hr/>
Total liabilities,	\$77,118 74
Profit and loss balance,	4,167 46
	<hr/>
Total credits,	\$81,286 20

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
For current bought,	\$8,321 08	
distribution,	2,912 35	
management,	650 09	
taxes,	1,476 15	
incidentals,	42	
	<hr/>	
	\$13,360 09	
Income from sale of electricity,		\$19,598 50
other sources,		1,669 16
Balance to profit and loss,	7,907 57	
	<hr/>	
	\$21,267 66	\$21,267 66

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$2,872 06
Balance of manufacturing account,		7,907 57
Interest received,		96
Interest paid,	\$3,731 33	
Dividends declared,	400 00	
Depreciation reserve,	2,481 80	
Balance June 30, 1921,	4,167 46	
	<hr/>	
	\$10,780 59	\$10,780 59

SHIRLEY ELECTRIC COMPANY.

ASSETS.

Profit and loss balance,	\$70,200 00
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LIABILITIES.

Capital stock (common),	\$35,100 00
Capital stock (preferred),	35,100 00
	<hr/>
Total liabilities,	\$70,200 00

MANUFACTURING ACCOUNT (TO MAY 16, 1921).

Operating expenses:	Dr.	Cr.
For current bought,	\$53,709 17	
distribution,	6,922 00	
management,	2,557 60	
taxes,	2,838 85	
incidentals,	1,156 91	
	<hr/>	
	\$67,184 53	
Income from sale of electricity,		\$65,319 76
other sources,		505 95
Balance to profit and loss,		1,358 82
	<hr/>	<hr/>
	\$67,184 53	\$67,184 53

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,	\$24,655 47	
Balance of manufacturing account,	1,358 82	
Interest received,		\$38 33
Jobbing,		1,338 64
Adjusting entries on account of conveyance of property to Tyngsboro Electric Light Company,		43,629 01
Interest paid,	7,900 56	
Adjusting entries on account of conveyance of property to Tyngsboro Electric Light Company,	55,432 06	
Other items,	25,859 07	
Balance June 30, 1921,		70,200 00
	<hr/>	<hr/>
	\$115,205 98	\$115,205 98

SOUTH ROYALSTON.

(See AMERICAN WOOLEN COMPANY.)

SOUTHEASTERN MASSACHUSETTS POWER AND ELECTRIC COMPANY.

(Marion.)

ASSETS.

Gas plant:		
Lands and buildings,	\$2,963 64	
Machinery and equipment,	2,686 96	
Mains,	12,545 54	
Meters,	356 50	
	<hr/>	\$18,552 64
Electric plant:		
Electric plant,	\$30,176 26	
Overhead lines,	286,799 99	
Underground conduits,	10,449 27	
Transformers,	17,357 91	
Meters,	18,806 68	
	<hr/>	363,590 11

Other assets:

Unfinished construction,	\$1,091 65	
Construction expense,	13,046 65	
Cash,	115,425 33	
Notes receivable,	19,600 00	
Due for electricity,	34,602 67	
Sundry accounts due the company,	10,109 00	
Motors on hand,	2,038 16	
Electric fixtures,	14 50	
Electric tools and implements,	158 34	
Other electric materials and supplies on hand,	6,452 82	
Stable and garage equipment,	1,092 91	
Office furniture,	2,116 94	
Reserve fund,	10,605 92	
Prepaid accounts,	2,757 76	
		<u>\$219,112 65</u>
Total assets,		\$601,255 40

LIABILITIES.

Capital stock,	\$355,000 00
Coupon notes,	26,800 00
Other notes payable,	155,000 00
Unpaid bills,	31,707 63
Deposits by customers,	4,017 00
Interest accrued but not due,	375 93
Premium realized on stock issues,	23 00
Reserves,	5,555 97
Amounts due from the company, not included above,	4,483 98
	<u>\$582,963 51</u>
Total liabilities,	18,291 89
Profit and loss balance,	
	<u>\$601,255 40</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas): ¹	Dr.	Cr.
At works,	\$553 12	
Operating expenses (electric):		
For current bought,	\$171,262 53	
distribution,	20,021 90	
management,	13,917 00	
taxes,	10,870 08	
incidentals,	1,485 35	
	<u>217,556 86</u>	
Income from sale of gas,		\$220 23
sale of electricity,		261,863 14
other sources (electric),		3,406 08
Balance to profit and loss:		
Gas,		332 89
Electric,	47,712 36	
	<u>\$265,822 34</u>	<u>\$265,822 34</u>

¹ Discontinued manufacture of gas in November, 1920.

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$18,269 78
Balance of gas manufacturing account, . .	\$332 89	
Balance of electric manufacturing account, .		47,712 36
Interest received,		5,882 23
Jobbing,		464 31
Transfer from reserves,		1,309 18
Other items of income,		109 53
Interest paid,	14,561 29	
Dividends declared,	28,400 00	
Coupon note expense,	532 20	
Depreciation,	4,624 75	
Reserve for bad debts,	300 00	
Other items,	6,704 37	
Balance June 30, 1921,	18,291 89	
	<hr/>	<hr/>
	\$73,747 39	\$73,747 39

SOUTHERN BERKSHIRE POWER AND ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$62,441 67	
Steam plant,	2,095 61	
Electric plant,	41,928 82	
Hydraulic plant equipment,	74,586 69	
Overhead lines,	265,179 51	
Underground conduits,	62,307 69	
Underground wires and cables,	2,183 91	
Transformers,	30,305 99	
Meters,	26,098 17	
	<hr/>	\$567,128 06
Other assets:		
Unfinished construction,	\$5,778 20	
Other permanent structures,	33,616 61	
Cash,	99,449 12	
House wiring,	1,789 04	
Due for electricity,	21,510 10	
Sundry accounts due the company,	4,198 96	
Motors,	1,064 50	
Electric tools and implements,	1,703 08	
Other electric materials and supplies on hand, .	20,705 14	
Stable and garage equipment,	8,239 56	
Office furniture,	6,438 18	
Reserve funds,	31,560 72	
Prepaid accounts,	4,896 53	
Investments (securities),	11,500 00	
Water power equipment leased,	2,036 39	
	<hr/>	254,486 13
Total assets,		<hr/>
		\$821,614 19

		LIABILITIES.	
Capital stock,			\$368,500 00
Notes payable,			290,115 00
Unpaid bills,			23,409 94
Deposits by customers,			574 50
Unpaid dividends,			11,055 00
Interest accrued but not due,			1,003 00
Premium realized on stock issues,			5,000 00
Reserves,			11,085 61
Amounts due from the company, not included above,			8,421 27
Total liabilities,			\$719,164 32
Profit and loss balance,			102,449 87
Total credits,			\$821,614 19

		MANUFACTURING ACCOUNT.	
Operating expenses:		Dr.	Cr.
At station,	\$9,883 92		
For current bought,	72,207 93		
distribution,	19,369 85		
management,	27,130 54		
taxes,	19,896 01		
incidentals,	2,647 17		
		\$151,135 42	
Income from sale of electricity,			\$217,286 26
other sources,			1,077 51
Balance to profit and loss,		67,228 35	
		\$218,363 77	\$218,363 77

		PROFIT AND LOSS ACCOUNT.	
		Dr.	Cr.
Balance June 30, 1920,			\$102,429 76
Balance of manufacturing account,			67,228 35
Interest received,			5,911 67
Rents,			224 00
Jobbing,			3,487 92
Transfer from reserve,			596 66
Other items of income,			719 94
Interest paid,	\$21,868 82		
Dividends declared,	44,220 00		
Depreciation,	5,364 80		
Reserve,	1,579 48		
Other items,	5,115 33		
Balance June 30, 1921,	102,449 87		
	\$180,598 30	\$180,598 30	

SPENCER GAS COMPANY.

ASSETS.

Gas plant:		
Lands,	\$5,812 85	
Buildings,	13,368 85	
Machinery and equipment,	52,937 89	
Holdings,	36,811 18	
Mains,	57,172 70	
Services,	4,425 69	
Meters,	9,200 23	
		<hr/>
		\$179,729 39
Electric plant:		
Buildings,	\$6,283 71	
Steam plant,	5,722 73	
Electric plant,	7,695 62	
Overhead lines,	43,640 42	
Transformers,	7,378 29	
Meters,	7,117 36	
Street lamps and fixtures,	5,417 64	
		<hr/>
		83,255 77
Other assets:		
Office building,	\$3,832 33	
Gas arc lamps,	33 92	
Cash,	1,572 63	
Due for gas,	4,629 03	
Due for electricity,	3,990 12	
Sundry accounts due the company,	1,239 14	
Gas coal on hand,	5,211 15	
Enrichers on hand,	2,236 37	
Other gas materials on hand,	3,488 95	
Tools and implements,	942 73	
Other electric materials and supplies on hand,	5,546 91	
Stable and garage equipment,	55 58	
Office furniture,	1,415 17	
Note discount prepaid,	3,925 16	
		<hr/>
		38,119 19
Total assets,		<hr/>
		\$301,104 35

LIABILITIES.

Capital stock,	\$97,500 00
Bonds issued,	85,000 00
Notes payable,	86,200 00
Unpaid bills,	3,243 29
Deposits by customers,	1,209 40
Depreciation reserve,	1,955 45
Amounts due from the company, not included above,	25,175 72
	<hr/>
Total liabilities,	\$300,283 86
Profit and loss balance,	820 49
	<hr/>
Total credits,	\$301,104 35

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas):		
At works,	\$38,238 41	
For distribution,	2,782 39	
management,	4,741 36	
taxes,	2,143 75	
incidentals,	1,477 82	
	<hr/>	
	\$49,383 73	
Operating expenses (electric):		
At station,	\$373 63	
For current bought,	31,854 25	
distribution,	5,027 62	
management,	4,891 91	
taxes,	1,512 58	
incidentals,	821 11	
	<hr/>	
	44,481 10	
Income from sale of gas,		\$54,181 02
sale of electricity,		56,599 04
other sources (electric),		83 74
Balance to profit and loss:		
Gas,	4,797 29	
Electric,	12,201 68	
	<hr/>	
	\$110,863 80	\$110,863 80

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$1,196 44
Balance of gas manufacturing account,		4,797 29
Balance of electric manufacturing account,		12,201 68
Interest received,		74 74
Rents,		120 00
Jobbing,		852 77
Other items of income,		379 42
Interest paid,	\$12,018 95	
Dividends declared,	2,925 00	
Depreciation reserve,	2,338 35	
Note discount,	1,200 84	
Other items,	318 71	
Balance June 30, 1921,	820 49	
	<hr/>	
	\$19,622 34	\$19,622 34

SPRINGFIELD (ELECTRIC).

(See UNITED ELECTRIC LIGHT COMPANY.)

SPRINGFIELD GAS LIGHT COMPANY.

ASSETS.

Gas plant:	
Lands,	\$220,846 91
Buildings,	621,738 95
Machinery and equipment,	1,349,509 85
Street and arc lamps,	48,890 24

Gas plant — *Concluded.*

Mains,	\$1,384,032 77	
Services,	127,830 92	
Meters,	549,875 33	
	<hr/>	\$4,302,724 97

Other assets:

Office building,	\$76,991 94	
Unfinished construction,	227,278 59	
Cash,	185,459 73	
Notes receivable,	715 00	
Due for gas,	46,386 06	
Sundry accounts due the company,	123,472 77	
Gas coal on hand,	61,317 97	
Coke on hand,	24,376 10	
Tar on hand,	12,692 92	
Enrichers on hand,	21,458 16	
Purifying materials on hand,	541 00	
Other gas materials on hand,	193,402 16	
Ammonia on hand,	1,139 05	
Other residual products,	4,839 20	
Gas tools and implements,	15,250 20	
Shop equipment,	2,288 81	
Stable and garage equipment,	45,467 31	
Office furniture,	25,918 53	
Reserve fund,	9,015 00	
Prepaid accounts,	20,999 13	
Suspense account,	11,981 37	
Investments (real estate),	81,764 88	
Investments (securities),	26,600 00	
	<hr/>	1,219,355 88
Total assets,		\$5,522,080 85

LIABILITIES.

Capital stock,	\$2,527,100 00	
Capital stock subscribed,	64,600 00	
Coupon notes,	500,000 00	
Other notes payable,	325,000 00	
Unpaid bills,	94,328 43	
Deposits by customers,	27,396 64	
Interest accrued but not due,	3,441 02	
Premium realized on stock issues,	1,576,204 75	
Premium subscribed on stock,	16,150 00	
Depreciation reserve,	30,626 30	
Other reserves,	40,812 16	
Amounts due from the company, not included above,	42,145 67	
Total liabilities,	\$5,247,804 97	
Profit and loss balance,	274,275 88	
Total credits,	<hr/>	\$5,522,080 85

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$1,245,258 71	
For distribution,	231,369 50	
management,	70,708 59	
taxes,	152,935 50	
incidentals,	32,208 52	
	<hr/>	\$1,732,480 82

	Dr.	Cr.
Income from sale of gas,		\$1,930,399 51
residuals,		190,904 42
Balance to profit and loss,	\$388,823 11	
	<hr/>	<hr/>
	\$2,121,303 93	\$2,121,303 93

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$271,876 61
Balance of manufacturing account,		388,823 11
Interest received,		4,283 69
Rents,		1,076 31
Transfer from bad debt reserve,		574 65
Profit on sale of land,		20,466 60
Other items of income,		3,001 93
Interest paid,	\$65,543 78	
Dividends declared,	283,101 00	
Depreciation reserve,	61,257 18	
Other items,	5,925 06	
Balance June 30, 1921,	274,275 88	
	<hr/>	<hr/>
	\$690,102 90	\$690,102 90

SUBURBAN GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:		
Lands,	\$8,787 87	
Buildings,	414 14	
Machinery and equipment,	48,971 68	
Mains,	366,354 98	
Services,	90,237 45	
Meters,	144,154 69	
	<hr/>	\$658,920 81
Electric plant:		
Lands,	\$34,485 46	
Buildings,	93,935 67	
Steam plant,	118,301 67	
Electric plant,	91,039 20	
Overhead lines,	182,834 45	
Underground conduits, wires and cables,	17,209 81	
Transformers,	48,066 20	
Meters,	94,730 61	
Street lamps and fixtures,	6,334 26	
	<hr/>	686,937 33
Other assets:		
Office building,	\$23,446 22	
Unfinished construction,	275 81	
Cash,	99,779 83	
Due for gas,	14,327 80	
Due for electricity,	27,257 55	
Sundry accounts due the company,	44,126 79	
Gas materials on hand,	22,352 42	
Stoves on hand,	6,419 23	
Gas tools and implements,	1,503 42	

Other assets — *Concluded.*

Electric fuel on hand,	\$4,983 65	
Electric tools and implements,	4,611 14	
Other electric materials and supplies on hand,	23,999 09	
Stable and garage equipment,	19,286 47	
Office furniture,	8,913 19	
Prepaid insurance and interest,	9,507 13	
Investments (real estate),	42,071 82	
Investments (securities),	32,500 00	
		<hr/>
		\$385,361 56
Total assets,		<hr/>
		\$1,731,219 70

LIABILITIES.

Capital stock,	\$834,500 00
Notes payable,	314,000 00
Unpaid bills,	42,128 99
Deposits by customers,	33,419 74
Interest accrued but not due,	4,830 62
Premium realized on stock issues,	156,900 00
Depreciation reserve,	207,445 72
Other reserves,	562 63
Amounts due from the company, not included above,	12,929 79
	<hr/>
Total liabilities,	\$1,606,717 49
Profit and loss balance,	124,502 21
	<hr/>
Total credits,	\$1,731,219 70

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$21 87	
For gas bought,	300,791 47	
distribution,	46,754 18	
management,	21,275 01	
taxes,	20,344 09	
incidentals,	3,333 92	
	<hr/>	
	\$392,520 54	
Operating expenses (electric):		
At station,	\$30,684 91	
For current bought,	104,939 30	
distribution,	55,714 36	
management,	22,079 33	
taxes,	27,731 32	
incidentals,	6,369 80	
	<hr/>	
	247,519 02	
Income from sale of gas,		\$421,932 63
sale of electricity,		346,068 60
other sources (electric),		2,482 84
Balance to profit and loss:		
Gas,	29,412 09	
Electric,	101,032 42	
	<hr/>	
	\$770,484 07	<hr/>
		\$770,484 07

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$112,985 42
Balance of gas manufacturing account,		29,412 09
Balance of electric manufacturing account,		101,032 42
Interest received,		4,552 33
Rents,		1,667 26
Transfer from reserve for bad debts,		3,460 97
Other items of income,		9,133 54
Interest paid,	\$20,616 20	
Dividends declared,	83,450 00	
Depreciation reserve,	32,868 36	
Other items,	807 26	
Balance June 30, 1921,	124,502 21	
	<hr/>	<hr/>
	\$262,244 03	\$262,244 03

SUNDERLAND ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Overhead lines,	\$1,597 45	
Transformers,	331 00	
	<hr/>	\$1,928 45
Other assets:		
Cash,	\$706 19	
Due for electricity,	490 49	
Prepaid insurance,	1 85	
	<hr/>	1,198 53
Total assets,		<hr/> \$3,126 98

LIABILITIES.

Capital stock,		\$2,000 00
Unpaid bills,		200 03
Reserve,		600 00
Amounts due from the company, not included above,		66 30
Total liabilities,		<hr/> \$2,866 33
Profit and loss balance,		260 65
Total credits,		<hr/> \$3,126 98

MANUFACTURING ACCOUNT (TO JUNE 29, 1921).

Operating expenses:	DR.	CR.
For current bought,	\$1,409 24	
distribution,	1,276 85	
management,	12 45	
taxes,	417 18	
incidentals,	15 65	
	<hr/>	
	\$3,131 37	
Income from sale of electricity,		\$4,096 60
Other sources,		1 00
Balance to profit and loss,	966 23	
	<hr/>	<hr/>
	\$4,097 60	\$4,097 60

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,	\$585 37	
Balance of manufacturing account,		\$966 23
Other items of income,		19 32
Interest paid,	139 53	
Balance June 30, 1921,	260 65	
	<hr/>	<hr/>
	\$985 55	\$985 55

TAUNTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$8,000 00	
Buildings,	53,147 02	
Machinery and equipment,	252,090 12	
Mains,	256,000 00	
Meters,	16,700 00	
	<hr/>	\$688,937 14
Other assets:		
Office building,	\$15,000 00	
Cash,	19,980 31	
Due for gas,	17,719 24	
Sundry accounts due the company,	8,271 79	
Gas coal on hand,	31,090 00	
Coke on hand,	8,127 63	
Tar on hand,	450 00	
Enrichers on hand,	1,608 39	
Purifying materials on hand,	960 00	
Other gas materials on hand,	727 20	
Stoves on hand,	823 29	
Gas fixtures on hand,	15,971 85	
Ammonia on hand,	320 00	
Investments (securities),	1,094 88	
	<hr/>	122,144 58
Total assets,		\$811,081 72

LIABILITIES.

Capital stock,	\$330,000 00
Notes payable,	277,000 00
Unpaid bills,	20,474 64
Deposits by customers,	915 00
Premium realized on stock issues,	103,000 00
Amounts due from the company, not included above,	4,434 64
	<hr/>
Total liabilities,	\$735,824 28
Profit and loss balance,	75,257 44
	<hr/>
Total credits,	\$811,081 72

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$308,784 73	
For distribution,	28,597 10	
management,	15,028 05	
taxes,	19,825 02	
incidentals,	6,141 91	
	<hr/>	
	\$378,376 81	
Income from sale of gas,		\$412,189 16
residuals,		33,135 86
other sources,		36 00
Balance to profit and loss,	66,984 21	
	<hr/>	<hr/>
	\$445,361 02	\$445,361 02

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$73,692 86
Balance of manufacturing account,		66,984 21
Interest received,		348 82
Rents,		385 87
Jobbing,		3,598 33
Other items of income,		207 91
Interest paid,	\$18,850 82	
Dividends declared,	33,000 00	
Depreciation,	18,109 74	
Balance June 30, 1921,	75,257 44	
	<hr/>	<hr/>
	\$145,218 00	\$145,218 00

TURNERS FALLS.

(See FRANKLIN ELECTRIC LIGHT COMPANY.)

TURNERS FALLS POWER AND ELECTRIC COMPANY.

ASSETS.

Electric plant:	
Lands,	\$285,716 95
Buildings,	2,371,502 03
Reservoirs, dams, lands and canals,	3,240,758 16
Steam plant,	1,145,782 36
Electric plant,	2,190,200 05
Hydraulic plant equipment,	364,286 86
Overhead lines,	2,021,571 53
Underground wires and cables,	529 88
Transformers,	25,946 38
Meters,	14,609 01
	<hr/>
	\$11,660,903 21
Other assets:	
Office building,	\$13,021 78
Other permanent structures,	158,130 46
Cash,	168,537 23

Other assets — *Concluded.*

Notes receivable,	\$484,031 54	
Unfinished construction,	51,329 83	
Due for electricity,	128,432 98	
Sundry accounts due the company,	20,519 87	
Electric fuel on hand,	372,269 79	
Electric tools and implements,	13,931 69	
Other electric materials and supplies on hand,	118,802 21	
Stable and garage equipment,	36,876 40	
Office furniture,	8,268 23	
Development of storage,	48,125 84	
Prepaid accounts,	94,565 99	
Investments (securities),	216,190 00	
Income accrued,	16,347 09	
	<hr/>	\$1,949,380 93
Total assets,		\$13,610,284 14

LIABILITIES.

Capital stock (common),	\$9,636,600 00	
Capital stock (employees'),	20,800 00	
Coupon notes,	2,500,000 00	
Other notes payable,	625,000 00	
Unpaid bills,	20,042 51	
Interest accrued but not due,	75,808 81	
Reserve,	354,490 88	
Amounts due from the company, not included above,	71,434 70	
Total liabilities,	\$13,304,176 90	
Profit and loss balance,	306,107 24	
Total credits,		\$13,610,284 14

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$211,559 36	
For current bought,	102,118 00	
distribution,	148,577 22	
management,	87,509 02	
taxes,	296,349 32	
incidentals,	36,451 71	
	<hr/>	
	\$882,564 63	
Income from sale of electricity,		\$1,716,920 71
other sources,		51,625 16
Balance to profit and loss,	885,981 24	
	<hr/>	<hr/>
	\$1,768,545 87	\$1,768,545 87

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$304,807 45
Balance of manufacturing account,		885,981 24
Interest received,		56,229 32
Rents,		4,464 11
Interest paid,	\$250,990 27	
Dividends declared,	579,255 15	
Other items,	115,129 46	
Balance June 30, 1921,	306,107 24	
	<hr/>	<hr/>
	\$1,251,482 12	\$1,251,482 12

TYNGSBORO ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Lands,	\$550 00	
Buildings,	2,230 00	
Steam plant,	1,650 00	
Electric plant,	18,917 83	
Overhead lines,	82,675 32	
Rights of way,	10,481 00	
Transformers,	10,997 40	
Meters,	8,328 52	
Street lamps and fixtures,	4,754 82	
	<hr/>	\$140,584 89
Other assets:		
Other permanent structures,	\$12,468 68	
Cash,	5,001 95	
Notes receivable,	5,000 00	
Due for electricity,	5,334 29	
Sundry accounts due the company,	64,142 16	
Electric tools and implements,	2,760 65	
Other electric materials and supplies on hand,	5,783 94	
Office furniture,	1,081 00	
Prepaid insurance,	413 20	
Suspense account,	23,819 54	
	<hr/>	125,805 41
Total assets,		\$266,390 30
Profit and loss balance,		5,419 83
		<hr/>
Total debits,		\$271,810 13

LIABILITIES.

Capital stock,	\$7,500 00
Bonds issued,	47,200 00
Notes payable,	144,913 54
Unpaid bills,	65,427 35
Deposits by customers,	198 00
Interest accrued but not due,	3,088 23
Amounts due from the company, not included above,	3,483 01
	<hr/>
Total liabilities,	\$271,810 13

MANUFACTURING ACCOUNT.

Operating expenses:		DR.	CR.
For current bought,	\$7,713 72		
distribution,	3,229 72		
management,	1,714 29		
taxes,	1,397 41		
incidentals,	252 89		
	<hr/>	\$14,308 03	

	Dr.	Cr.
Income from sale of electricity,		\$14,739 32
other sources,		71 13
Balance to profit and loss,	\$502 42	
	<u>\$14,810 45</u>	<u>\$14,810 45</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,	\$6,230 59	
Balance of manufacturing account,		\$502 42
Jobbing,		195 37
Adjusting entries,		2,748 02
Cancellation of notes payable,		13,500 00
Interest paid,	2,257 05	
Adjusting entries,	13,500 00	
Other items,	378 00	
Balance June 30, 1921,		5,419 83
	<u>\$22,365 64</u>	<u>\$22,365 64</u>

UNION LIGHT AND POWER COMPANY.

(Franklin.)

ASSETS.

Electric plant:		
Lands and buildings,	\$15,550 37	
Steam plant,	10,861 52	
Electric plant,	49,611 84	
Overhead lines,	301,961 13	
Transmission lines,	70,717 87	
Transformers,	39,416 08	
Meters,	35,276 37	
	<u>\$523,395 18</u>	
Other assets:		
Unfinished construction,	\$59,951 74	
Cash,	129,310 74	
Notes receivable,	2,800 00	
Due for electricity,	20,637 82	
Sundry accounts due the company,	19,317 28	
Equipment, etc., leased,	4,212 12	
Motors and inside wiring,	17,132 06	
Electric tools and implements,	902 14	
Other electric materials and supplies on hand,	33,988 39	
Stable and garage equipment,	7,887 92	
Office furniture,	12,160 42	
Reserve funds,	62,023 73	
Prepaid accounts,	1,834 84	
Investments (securities),	100 00	
	<u>372,259 20</u>	
Total assets,		<u>\$895,654 38</u>

LIABILITIES.		
Capital stock,		\$462,800 00
Coupon notes,		200,000 00
Other notes payable,		148,125 00
Unpaid bills,		33,931 96
Deposits by customers,		1,826 00
Interest accrued but not due,		3,230 52
Reserves,		12,908 71
Amounts due from the company, not included above,		8,021 89
Total liabilities,		\$870,844 08
Profit and loss balance,		24,810 30
Total credits,		\$895,654 38

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
For current bought,	\$109,564 09		
distribution,	15,589 85		
management,	27,126 91		
taxes,	15,464 56		
incidentals,	2,456 60		
		\$170,202 01	
Income from sale of electricity,			\$266,027 20
other sources,			2,372 07
Balance to profit and loss,		98,197 26	
		\$268,399 27	\$268,399 27

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1920,			\$24,692 12
Balance of manufacturing account,			98,197 26
Interest received,			4,084 60
Jobbing,			2,577 22
Transfer from reserves,			2,048 53
Other items of income,			327 25
Interest paid,	\$20,540 84		
Dividends declared,	38,052 00		
Depreciation,	22,033 84		
Reserves,	3,549 35		
Other items,	22,940 65		
Balance June 30, 1921,	24,810 30		
	\$131,926 98	\$131,926 98	

UNITED ELECTRIC LIGHT COMPANY.

(Springfield.)

ASSETS.		
Electric plant:		
Lands,	\$541,770 60	
Buildings,	1,242,258 31	
Steam plant,	912,793 67	

Electric plant — *Concluded.*

Electric plant,	\$764,296 09
Hydraulic plant equipment,	47,829 81
Overhead lines,	254,481 10
Underground conduits,	1,286,434 99
Underground wires and cables,	1,290,607 95
Transformers,	226,723 34
Meters,	208,347 79
Street lamps and fixtures,	133,272 72

\$6,908,816 37

Other assets:

Office building,	\$74,157 74
Other permanent structures,	281,819 18
Cash,	46,359 30
Due for electricity,	131,608 65
Sundry accounts due the company,	67,020 14
Electric fuel on hand,	198,894 55
Electric tools and implements,	8,993 15
Other electric materials and supplies on hand,	285,362 89
Stable and garage equipment,	62,957 12
Office furniture,	6,243 31
Prepaid insurance and interest,	9,309 50
Investments (securities),	138,600 00
Note discount,	67,580 00

1,378,905 53

Total assets, \$8,287,721 90

LIABILITIES.

Capital stock,	\$3,200,000 00
Coupon notes,	1,500,000 00
Other notes payable,	75,000 00
Unpaid bills,	31,324 46
Deposits by customers,	54,154 29
Interest accrued but not due,	31,666 65
Premium realized on stock issues,	1,933,471 40
Reserves,	25,753 12
Amounts due from the company, not included above,	3,722 86

Total liabilities, \$6,855,092 78

Profit and loss balance, 1,432,629 12

Total credits, \$8,287,721 90

MANUFACTURING ACCOUNT.

Operating expenses:

	Dr.	Cr.
At station,	\$538,358 86	
For current bought,	141,566 00	
distribution,	175,944 39	
management,	145,951 96	
taxes,	228,232 22	
incidentals,	9,499 67	
	<hr/>	
	\$1,239,553 10	
Income from sale of electricity,		\$2,036,088 61
Balance to profit and loss,	796,535 51	
	<hr/>	<hr/>
	\$2,036,088 61	\$2,036,088 61

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$953,973 70
Balance of manufacturing account,		796,535 51
Interest received,		16,304 34
Rents,		6,799 92
Dividend on Indian Orchard Company stock,		350,000 00
Other items of income,		25 00
Interest paid,	\$132,065 17	
Dividends declared,	363,435 00	
Depreciation,	188,887 23	
Other items,	9,621 92	
Balance June 30, 1921,	1,432,629 12	
	<u>\$2,126,638 47</u>	<u>\$2,126,638 47</u>

WARE ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$450 00	
Buildings,	11,468 13	
Steam plant,	16,759 30	
Electric plant,	52,632 22	
Overhead lines,	120,420 83	
Transformers,	6,645 65	
Meters,	11,312 90	
	<u></u>	\$219,689 03
Other assets:		
Unfinished construction,	\$10 67	
Construction expense,	5,969 24	
Cash,	56,581 67	
Due for electricity,	6,725 73	
Sundry accounts due the company,	1,538 35	
Motors and inside wiring,	15,974 73	
Electric tools and implements,	327 20	
Stable and garage equipment,	250 00	
Office furniture,	1,224 45	
Reserve fund,	5,409 75	
Prepaid accounts,	1,875 75	
Investments (securities),	3,000 00	
	<u></u>	98,887 54
Total assets,		<u>\$318,576 57</u>

LIABILITIES.

Capital stock,	\$194,000 00
Notes payable,	106,300 00
Unpaid bills,	4,415 64
Deposits by customers,	917 75
Interest accrued but not due,	11 33
Reserves,	3,924 97
Amounts due from the company, not included above,	2,494 63
Total liabilities,	<u>\$312,064 32</u>
Profit and loss balance,	6,512 25
Total credits,	<u>\$318,576 57</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For current bought, . . . \$36,887 71		
distribution, . . . 4,607 57		
management, . . . 7,993 73		
taxes, . . . 6,541 77		
incidentals, . . . 985 80		
	<hr/>	
	\$57,016 58	
Income from sale of electricity,		\$76,394 89
other sources,		7,419 19
Balance to profit and loss,	26,797 50	
	<hr/>	<hr/>
	\$83,814 08	\$83,814 08

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$6,503 80
Balance of manufacturing account,		26,797 50
Interest received,		2,151 86
Jobbing,		234 64
Transfer from reserves,		730 73
Other items of income,		2 91
Interest paid,	\$8,647 52	
Dividends declared,	13,580 00	
Depreciation,	2,972 17	
Reserves,	1,130 78	
Other items,	3,578 72	
Balance June 30, 1921,	6,512 25	
	<hr/>	<hr/>
	\$36,421 44	\$36,421 44

WARE (GAS).

(See OTIS COMPANY.)

WEBSTER AND SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:	
Buildings,	\$30,469 03
Machinery and equipment,	91,210 62
Mains,	156,596 06
Services,	18,153 19
Meters,	46,473 65
	<hr/>
	\$342,902 55
Electric plant:	
Lands,	\$35,810 42
Buildings,	115,814 52
Steam plant,	188,753 86
Electric plant,	83,968 28

Electric plant — *Concluded.*

Overhead lines,	\$268,601 15	
Underground conduits,	5,240 00	
Underground wires and cables,	1,638 59	
Transformers,	88,757 38	
Meters,	58,379 62	
Street lamps and fixtures,	2,000 00	
		<hr/>
		\$848,363 82

Other assets:

Office building,	\$20,443 19	
Cash,	12,187 38	
Notes receivable,	22,803 96	
Due for gas,	20,440 63	
Due for electricity,	45,942 54	
Sundry accounts due the company,	4,776 24	
Gas coal on hand,	5,181 10	
Enrichers on hand,	4,259 91	
Other gas materials on hand,	19,579 10	
Gas tools and implements,	1,765 16	
Electric fuel on hand,	34,096 41	
Electric tools and implements,	3,740 10	
Other electric materials and supplies on hand,	41,427 42	
Stable and garage equipment,	14,037 74	
Office furniture,	6,274 95	
Prepaid accounts,	12,157 85	
Investments (securities),	8,154 13	
		<hr/>
		277,267 81
		<hr/>
Total assets,		\$1,468,534 18

LIABILITIES.

Capital stock,	\$800,000 00	
Bonds issued,	25,000 00	
Notes payable,	429,000 00	
Unpaid bills,	71,431 35	
Deposits by customers,	824 93	
Unpaid dividends,	16,000 00	
Interest accrued but not due,	4,181 97	
Reserves,	8,347 62	
Amounts due from the company, not included above,	19,559 59	
		<hr/>
Total liabilities,	\$1,374,345 46	
Profit and loss balance,	94,188 72	
		<hr/>
Total credits,		\$1,468,534 18

MANUFACTURING ACCOUNT.

Operating expenses (gas):		DR.	CR.
At works,	\$100,794 64		
For distribution,	11,043 91		
management,	10,124 24		
taxes,	9,201 85		
incidentals,	2,709 97		
	<hr/>		
		\$133,874 61	

Operating expenses (electric):	DR.	CR.
At station,	\$187,332 12	
For current bought,	3,583 22	
distribution,	27,500 07	
management,	16,793 23	
taxes,	21,073 49	
incidentals,	9,849 93	
	<hr/>	
	\$266,132 06	
Income from sale of gas,		\$177,160 05
sale of electricity,		340,742 03
Balance to profit and loss:		
Gas,	43,285 44	
Electric,	74,609 97	
	<hr/>	<hr/>
	\$517,902 08	\$517,902 08

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$115,232 41
Balance of gas manufacturing account,		43,285 44
Balance of electric manufacturing account,		74,609 97
Interest received,		359 77
Rents,		481 31
Jobbing,		4,482 74
Interest paid,	\$37,279 60	
Dividends declared,	56,000 00	
Coupon note expense,	995 85	
Depreciation,	38,668 94	
Reserves,	7,982 74	
Other items,	3,335 79	
Balance June 30, 1921,	94,188 72	
	<hr/>	<hr/>
	\$238,451 64	\$238,451 64

WESTBOROUGH GAS AND ELECTRIC COMPANY.

(Marlborough Electric Company, Lessee.)

ASSETS.

Electric plant:		
Lands,	\$1,250 00	
Buildings,	3,543 78	
Steam plant,	1,492 28	
Electric plant,	10,868 86	
Overhead lines,	64,247 59	
Transformers,	6,550 36	
Meters,	12,894 34	
	<hr/>	\$100,847 21
Other assets:		
Cash,	\$1,322 25	
Sundry accounts due the company,	470 83	
Motors on hand,	430 71	
Office furniture,	393 29	
Reserve fund,	7,500 00	
Investments (real estate),	1,778 10	
	<hr/>	11,895 18
Total assets,		\$112,742 39

LIABILITIES.		
Capital stock,		\$36,500 00
Bonds issued,		10,000 00
Interest accrued but not due,		166 67
Reserves,		912 50
Permanent debt construction,		47,392 06
Total liabilities,		\$94,971 23
Profit and loss balance,		17,771 16
Total credits,		\$112,742 39

PROFIT AND LOSS ACCOUNT.		DR.	CR.
Balance June 30, 1920,			\$17,634 77
Interest received,			644 72
Rent from Marlborough Electric Company,			3,650 00
From Marlborough Electric Company for depreciation,			4,500 00
Interest paid,	\$508 33		
Dividends declared,	3,650 00		
Depreciation,	4,500 00		
Balance June 30, 1921,	17,771 16		
		\$26,429 49	\$26,429 49

WEST BOSTON GAS COMPANY.

ASSETS.		
Gas plant:		
Lands,	\$16,185 52	
Buildings,	41,284 33	
Machinery and equipment,	100,938 96	
Mains,	177,924 96	
Services,	23,002 20	
Meters,	40,711 82	
		\$400,047 79
Other assets:		
Office building,	\$29,160 70	
Cash,	367 61	
Notes receivable,	2,285 00	
Due for gas,	19,651 94	
Sundry accounts due the company,	6,291 26	
Gas coal on hand,	27,435 68	
Tar on hand,	2,940 74	
Enrichers on hand,	2,083 76	
Purifying materials on hand,	1,095 86	
Other gas materials, stoves and fixtures on hand,	14,710 59	
Gas tools and implements,	2,033 32	
Stable and garage equipment,	4,207 07	
Office furniture,	2,235 39	
		114,498 92
Total assets,		\$514,546 71

LIABILITIES.

Capital stock,	\$279,600 00
Bonds issued,	159,000 00
Notes payable,	32,000 00
Unpaid bills,	9,482 90
Deposits by customers,	3,182 00
Interest accrued but not due,	3,243 88
Depreciation reserve,	15,215 00
Amounts due from the company, not included above,	2,289 78
Total liabilities,	<u>\$504,013 56</u>
Profit and loss balance,	10,533 15
Total credits,	<u>\$514,546 71</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$125,783 84	
For distribution,	25,479 24	
management,	15,465 12	
taxes,	10,567 89	
incidentals,	5,641 86	
	<u>\$182,937 95</u>	
Income from sale of gas,		\$219,384 33
residuals,		3,586 87
other sources,		453 29
Balance to profit and loss,	40,486 54	
	<u>\$223,424 49</u>	<u>\$223,424 49</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$11,767 62
Balance of manufacturing account,		40,486 54
Interest received,		1,953 16
Rents,		986 00
Jobbing,		2,081 57
Other items of income,		780 84
Interest paid,	\$12,444 16	
Dividends declared,	22,368 00	
Depreciation reserve,	12,000 00	
Other items,	710 42	
Balance June 30, 1921,	10,533 15	
	<u>\$58,055 73</u>	<u>\$58,055 73</u>

WEYMOUTH LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:	
Lands and buildings,	\$73,323 02
Steam plant,	185,072 39
Electric plant,	120,951 17
Overhead lines,	457,684 75
Transformers,	38,016 23
Meters,	32,768 44
	<u>\$907,816 00</u>

Other assets:

Office building,	\$7,683 42	
Cash,	29,036 13	
Unfinished construction,	4,085 73	
Construction expense,	46,201 13	
Due for electricity,	60,138 62	
Sundry accounts due the company,	34,264 40	
Trade acceptance,	14,813 32	
Electric fuel on hand,	34,649 58	
Motors and inside wiring,	17,188 96	
Electric tools and implements,	3,988 38	
Other electric materials and supplies on hand,	21,238 23	
Stable and garage equipment,	6,683 73	
Office furniture,	4,637 32	
Reserve funds,	12,292 90	
Suspense accounts,	2,303 82	
Prepaid accounts,	7,641 53	
		<u>\$306,847 20</u>
Total assets,		\$1,214,663 20

LIABILITIES.

Capital stock,	\$478,300 00	
Capital stock subscribed,	3,480 00	
Notes payable,	502,000 00	
Unpaid bills,	53,495 57	
Deposits by customers,	4,638 90	
Trade acceptance,	59,253 27	
Interest accrued but not due,	2,715 99	
Premium realized on stock issues,	101,400 00	
Reserves,	2,304 04	
Amounts due from the company, not included above,	5,917 94	
Total liabilities,	\$1,213,505 71	
Profit and loss balance,	1,157 49	
Total credits,		<u>\$1,214,663 20</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$99,394 68	
For current bought,	102,508 43	
distribution,	26,719 88	
management,	10,776 09	
taxes,	23,412 09	
incidentals,	6,488 58	
	<u>\$269,299 75</u>	
Income from sale of electricity,		\$343,474 99
other sources,		15,902 16
Balance to profit and loss,	90,077 40	
	<u>\$359,377 15</u>	<u>\$359,377 15</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$722 08
Balance of manufacturing account,		90,077 40
Interest received,		1,863 94

	Dr.	Cr.
Rents,		\$240 00
Jobbing,		1,727 75
Other items of income,		12,535 23
Interest paid,	\$39,731 27	
Dividends declared,	45,782 50	
Depreciation,	10,036 37	
Reserve,	1,836 28	
Other items,	8,622 49	
Balance June 30, 1921,	1,157 49	
	<hr/>	<hr/>
	\$107,166 40	\$107,166 40

WILLIAMSBURG.

(See MILL RIVER ELECTRIC LIGHT COMPANY.)

WILLIAMSTOWN GAS COMPANY.

ASSETS.

Gas plant:		
Lands,	\$1,045 00	
Buildings,	1,014 17	
Machinery and equipment,	1,335 93	
Mains,	26,862 62	
Services,	5,278 49	
Meters,	4,211 42	
	<hr/>	\$39,687 63
Electric plant:		
Overhead lines,	\$26,410 43	
Transformers,	6,611 18	
Meters,	6,899 83	
Street lamps and fixtures,	2,347 35	
	<hr/>	42,268 79
Other assets:		
Unfinished construction,	\$577 47	
Cash,	4,110 43	
Due for gas,	1,925 16	
Due for electricity,	3,535 98	
Sundry accounts due the company,	674 23	
Gas materials on hand,	964 08	
Tools and implements,	163 05	
Electric materials and supplies on hand,	1,256 28	
Stable and garage equipment,	170 00	
Office furniture,	711 49	
Investments (real estate),	3,775 00	
Note discount,	303 00	
	<hr/>	18,166 17
Total assets,		<hr/>
		\$100,122 59

LIABILITIES.									
Capital stock,									\$40,000 00
Notes payable,									44,500 00
Unpaid bills,									3,343 24
Deposits by customers,									1,272 36
Depreciation reserve,									5,914 50
									<hr/>
Total liabilities,									\$95,030 10
Profit and loss balance,									5,092 49
									<hr/>
Total credits,									\$100,122 59

MANUFACTURING ACCOUNT.									
Operating expenses (gas):							Dr.		Cr.
At works,				\$0 15					
For gas bought,				21,986 16					
distribution,				1,700 45					
management,				2,234 96					
taxes,				1,152 60					
incidentals,				629 81					
				<hr/>					
							\$27,704 13		
Operating expenses (electric):									
For current bought,				\$13,939 01					
distribution,				2,619 22					
management,				3,871 84					
taxes,				1,736 24					
incidentals,				272 95					
				<hr/>					
							22,439 26		
Income from sale of gas,									\$27,224 32
sale of electricity,									41,087 55
Balance to profit and loss:									
Gas,									479 81
Electric,							18,648 29		
							<hr/>		<hr/>
							\$68,791 68		\$68,791 68

PROFIT AND LOSS ACCOUNT.									
							Dr.		Cr.
Balance June 30, 1920,									\$3,944 01
Balance of gas manufacturing account,							\$479 81		
Balance of electric manufacturing account,									18,648 29
Interest received,									18 40
Rents,									168 00
Jobbing,									270 11
Other items of income,									1 17
Interest paid,							3,209 43		
Dividends declared,							6,000 00		
Depreciation reserve,							5,970 00		
Note discount,							2,182 00		
Other items,							116 25		
Balance June 30, 1921,							5,092 49		
							<hr/>		<hr/>
							\$23,049 98		\$23,049 98

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:

Lands,	\$118,210 25
Buildings,	5,977 07
Dams and canals,	64,600 75
Electric plant,	22,567 99
Hydraulic plant equipment,	37,887 87
Overhead lines,	51,993 55
Transformers,	9,521 33
Meters,	9,468 77

 \$320,227 58

Other assets:

Unfinished construction,	\$9,723 16
Cash,	57,447 31
Due for electricity,	11,991 00
Sundry accounts due the company,	6,826 18
Motors and inside wiring,	1,006 26
Electric tools and implements,	410 42
Other electric materials and supplies on hand,	5,155 89
Stable and garage equipment,	450 00
Office furniture,	2,317 31
Reserve fund,	5,788 13
Prepaid accounts,	2,514 76

 103,630 42

 Total assets, \$423,858 00

LIABILITIES.

Capital stock,	\$227,000 00
Notes payable,	157,000 00
Unpaid bills,	4,471 29
Interest accrued but not due,	105 36
Reserves,	6,022 84
Amounts due from the company, not included above,	3,797 41

 Total liabilities, \$398,396 90

 Profit and loss balance, 25,461 10

 Total credits, \$423,858 00

MANUFACTURING ACCOUNT.

Operating expenses:

At station,	\$5,443 59
For current bought,	11,483 43
distribution,	3,392 93
management,	8,824 14
taxes,	9,772 24
incidentals,	1,387 31

Dr.

Cr.

 \$40,303 64

 Income from sale of electricity, \$68,541 91

 other sources, 2,298 04

 Balance to profit and loss, 30,536 31

 \$70,839 95

 \$70,839 95

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$25,954 70
Balance of manufacturing account,		30,536 31
Interest received,		1,649 59
Jobbing,		1,136 95
Transfer from reserves,		1,373 14
Other items of income,		83 91
Interest paid,	\$12,621 25	
Dividends declared,	18,160 00	
Depreciation,	1,295 14	
Reserves,	1,003 57	
Other items,	2,193 54	
Balance June 30, 1921,	25,461 10	
	<hr/>	<hr/>
	\$60,734 60	\$60,734 60

WOBURN GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$4,400 00	
Buildings,	9,100 00	
Machinery and equipment,	26,013 08	
Mains,	5,371 18	
Services,	51,941 82	
Meters,	8,098 58	
	<hr/>	\$104,924 66
Other assets:		
Cash,	\$225 90	
Due for gas,	5,846 44	
Sundry accounts due the company,	1,632 28	
Gas coal on hand,	1,471 98	
Coke on hand,	225 00	
Purifying materials on hand,	30 00	
Other gas materials on hand,	4,309 83	
Gas tools and implements,	341 80	
Office furniture,	1,249 93	
	<hr/>	15,333 16
Total assets,		<hr/>
		\$120,257 82

LIABILITIES.

Capital stock,	\$45,100 00
Notes payable,	27,500 00
Unpaid bills,	4,250 77
Deposits by customers,	1,023 00
	<hr/>
Total liabilities,	\$77,873 77
Profit and loss balance,	42,384 05
	<hr/>
Total credits,	\$120,257 82

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$1,935 87	
For gas bought,	34,868 49	
distribution,	4,119 98	
management,	9,445 97	
taxes,	2,676 72	
incidentals,	1,388 19	
	<hr/>	
	\$54,435 22	
Income from sale of gas,		\$56,932 61
residuals,		121 94
Balance to profit and loss,	2,619 33	
	<hr/>	<hr/>
	\$57,054 55	\$57,054 55

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$42,561 72
Balance of manufacturing account,		2,619 33
Interest received,		31 74
Jobbing,		1,128 60
Interest paid,	\$2,008 22	
Dividends declared,	1,804 00	
Other items,	145 12	
Balance June 30, 1921,	42,384 05	
	<hr/>	<hr/>
	\$46,341 39	\$46,341 39

WORCESTER COUNTY GAS COMPANY.

ASSETS.

Gas plant:		
Lands,	\$4,832 50	
Buildings,	20,032 13	
Machinery and equipment,	31,842 16	
Holders,	11,243 00	
Mains,	203,180 28	
Services,	44,599 43	
Meters,	21,005 25	
	<hr/>	\$336,734 75
Other assets:		
Office building,	\$3,621 91	
Gas arc lamps,	147 80	
Cash,	2,021 98	
Due for gas,	7,492 63	
Sundry accounts due the company,	1,398 69	
Gas coal on hand,	3,134 86	
Enrichers on hand,	490 77	
Other gas materials on hand,	7,584 78	
Gas tools and implements,	541 37	
Stable and garage equipment,	293 85	
Office furniture,	1,072 44	
Note discount,	2,524 00	
	<hr/>	30,325 08
Total assets,		\$367,059 83
Profit and loss balance,		8,307 29
Total debits,		<hr/>
		\$375,367 12

LIABILITIES.

Capital stock,	\$285,000 00
Notes payable,	21,600 00
Unpaid bills,	4,861 75
Deposits by customers,	1,307 91
Amounts due from the company, not included above,	62,597 46
Total liabilities,	<u>\$375,367 12</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$23,122 45	
For gas bought,	26,727 11	
distribution,	11,981 54	
management,	7,388 98	
taxes,	5,334 53	
incidentals,	2,161 21	
	<u>\$76,715 82</u>	
Income from sale of gas,		\$76,374 22
Balance to profit and loss,		341 60
	<u>\$76,715 82</u>	<u>\$76,715 82</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,	\$270 58	
Balance of manufacturing account,	341 60	
Interest received,		\$5 18
Jobbing,		611 03
Other items of income,		6 38
Interest paid,	6,101 34	
Depreciation,	43 92	
Note discount,	1,104 00	
Other items,	1,068 44	
Balance June 30, 1921,		8,307 29
	<u>\$8,929 88</u>	<u>\$8,929 88</u>

WORCESTER ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:	
Lands,	\$229,236 16
Buildings,	618,739 39
Leicester plant,	25,136 60
Steam plant,	1,173,291 14
Electric plant,	319,364 96
Overhead lines,	331,948 66
Underground conduits,	681,811 96
Underground wires and cables,	720,159 39
Transformers,	119,396 34
Meters,	161,619 96
Street lamps and fixtures,	24,746 15
	<u>\$4,405,450 71</u>

Other assets:

Office building,	\$54,220 31	
Cash,	55,128 83	
Due for electricity,	149,226 35	
Sundry accounts due the company,	100,345 51	
Electric fuel on hand,	169,450 35	
Motors on hand,	22,014 98	
Other electric materials and supplies on hand,	246,350 62	
Stable and garage equipment,	24,253 80	
Office furniture,	26,686 97	
Prepaid interest,	7,122 05	
		<u>\$854,799 77</u>
Total assets,		\$5,260,250 48

LIABILITIES.

Capital stock,	\$2,000,000 00	
Notes payable,	775,000 00	
Unpaid bills,	117,755 15	
Deposits by customers,	45,212 50	
Premium realized on stock issues,	1,438,232 00	
Reserves,	127,000 00	
		<u>\$4,503,199 65</u>
Total liabilities,		\$4,503,199 65
Profit and loss balance,		757,050 83
		<u>\$5,260,250 48</u>
Total credits,		\$5,260,250 48

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$983,159 08	
For current bought,	59,430 83	
distribution,	231,753 14	
management,	143,097 08	
taxes,	284,402 91	
incidentals,	36,998 81	
	<u>\$1,738,841 85</u>	
Income from sale of electricity,		\$2,333,811 76
other sources,		43,815 85
Balance to profit and loss,	638,785 76	
	<u>\$2,377,627 61</u>	<u>\$2,377,627 61</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$754,389 75
Balance of manufacturing account,		638,785 76
Interest received,		6,035 45
Rents,		10,225 30
Jobbing,		19,149 98
Profit on sales of capital assets,		47,383 92
Interest paid,	\$33,915 05	
Dividends declared,	400,000 00	
Depreciation,	241,613 39	
Inventory adjustments,	35,004 28	
Other items,	8,386 61	
Balance June 30, 1921,	757,050 83	
	<u>\$1,475,970 16</u>	<u>\$1,475,970 16</u>

WORCESTER GAS LIGHT COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$2,404,713 17	
Machinery and equipment,	838,644 46	
Holders,	629,072 24	
Mains and services,	490,681 84	
Meters,	172,597 91	
	<hr/>	\$4,535,709 62

Other assets:

Office building,	\$45,000 00	
Cash,	129,335 15	
Due for gas,	160,618 41	
Sundry accounts due the company,	33,585 06	
Gas coal on hand,	26,569 89	
Coke on hand,	63,084 21	
Tar on hand,	24,215 08	
Enrichers on hand,	5,153 24	
Purifying materials on hand,	2,889 88	
Other gas materials on hand,	121,946 98	
Stoves on hand,	34,466 87	
Gas fixtures on hand,	11,532 61	
Stable and garage equipment,	24,740 43	
Office furniture,	5,917 98	
Sinking fund,	544 20	
Prepaid insurance and interest,	35,100 38	
Discount on securities,	65,771 00	
Suspense account,	325,000 00	
	<hr/>	1,115,471 37

Total assets, \$5,651,180 99

LIABILITIES.

Capital stock (common),	\$1,400,000 00	
Capital stock (preferred),	164,300 00	
Bonds issued,	1,400,000 00	
Coupon notes,	750,000 00	
Other notes payable,	555,000 00	
Unpaid bills,	29,321 80	
Deposits by customers,	109,110 13	
Unpaid dividends,	3,286 00	
Interest accrued but not due,	69,289 86	
Premium realized on stock issues,	850,000 00	
Reserves,	15,682 57	
Amounts due from the company, not included above,	24,063 27	

Total liabilities,	\$5,370,053 63	
Profit and loss balance,	281,127 36	

Total credits,	\$5,651,180 99	
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$1,120,180 30	
For distribution,	141,523 85	
management,	78,560 97	
taxes,	109,994 57	
incidentals,	28,393 74	
	<u>\$1,478,653 43</u>	
Income from sale of gas,		\$1,650,966 03
residuals,		90,392 17
other sources,		3,196 24
Balance to profit and loss,	265,901 01	
	<u>\$1,744,554 44</u>	<u>\$1,744,554 44</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$226,698 15
Balance of manufacturing account,		265,901 01
Interest received,		4,166 22
Rents,		998 04
Other items of income,		2,770 19
Interest paid,	\$190,061 40	
Dividends declared,	8,934 00	
Other items,	20,410 85	
Balance June 30, 1921,	281,127 36	
	<u>\$500,533 61</u>	<u>\$500,533 61</u>

WORCESTER SUBURBAN ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$67,537 94	
Steam plant,	82,844 04	
Electric plant,	101,210 08	
Overhead lines,	522,120 56	
Transformers,	72,604 04	
Meters,	63,286 77	
	<u>\$909,603 43</u>	
Other assets:		
Cash,	\$60,760 13	
Due for electricity,	27,135 80	
Sundry accounts due the company,	9,672 04	
Motors and inside wiring,	3,678 57	
Electric tools and implements,	308 51	
Other electric materials and supplies on hand,	9,817 57	
Stable and garage equipment,	7,675 22	
Office furniture,	5,705 39	
Reserve funds,	43,054 10	
Prepaid accounts,	6,731 38	
Investments (securities),	54,070 00	
	<u>228,608 71</u>	
Total assets,		\$1,138,212 14

LIABILITIES.	
Capital stock,	\$800,000 00
Notes payable,	171,525 66
Unpaid bills,	36,748 27
Deposits by customers,	10,380 79
Unpaid dividends,	20,000 00
Interest accrued but not due,	179 82
Premium realized on stock issues,	50,000 00
Reserves,	10,873 57
Amounts due from the company, not included above,	17,454 79
Total liabilities,	\$1,117,162 90
Profit and loss balance,	21,049 24
Total credits,	\$1,138,212 14

MANUFACTURING ACCOUNT.		DR.	CR.
Operating expenses:			
For current bought,	\$161,495 64		
distribution,	41,528 70		
management,	30,996 59		
taxes,	40,243 92		
incidentals,	3,661 61		
		\$277,926 46	
Income from sale of electricity,			\$393,959 98
other sources,			950 93
Balance to profit and loss,		116,984 45	
		\$394,910 91	\$394,910 91

PROFIT AND LOSS ACCOUNT.		DR.	CR.
Balance June 30, 1920,			\$16,446 81
Balance of manufacturing account,			116,984 45
Interest received,			7,887 61
Rents,			38,143 87
Jobbing,			2,586 14
Transfer from reserves,			3,736 29
Received from Uxbridge Steam Plant,			18,000 00
Other items of income,			337 77
Interest paid,	\$23,182 26		
Dividends declared,	80,000 00		
Coupon note expense,	1,792 55		
Depreciation,	56,101 75		
Reserves,	3,609 25		
Other items,	18,387 89		
Balance June 30, 1921,	21,049 24		
	\$204,122 94	\$204,122 94	

APPENDIX C—WATER COMPANIES.

BALANCE SHEETS, OPERATING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1921.

[From the returns made, as corrected by the Department.]

AMHERST WATER COMPANY.

ASSETS.

Plant,	\$224,480 64
Distribution tools and supplies,	519 49
Other materials and supplies,	1,045 05
Cash on hand,	278 51
Accounts receivable for water,	3,286 79
Total assets,	\$229,610 48

LIABILITIES.

Capital stock,	\$150,000 00
Notes payable,	50,000 00
Interest accrued but not due,	750 00
Premiums realized on capital stock issued,	5,000 00
Total liabilities,	\$205,750 00
Profit and loss balance,	23,860 48
	\$229,610 48

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$601 34	
Distribution,	620 33	
Management,	4,869 07	
Taxes,	6,303 47	
Incidentals,	259 18	
Income from sale of water,		\$28,910 53
municipal income,		3,672 63
Balance to profit and loss,	19,929 77	
	\$32,583 16	\$32,583 16

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$22,159 15
Balance of operating account,		19,929 77
Interest received,		60 77

	Dr.	Cr.
Rents,		\$100 00
Interest paid,	\$3,096 75	
Depreciation,	4,792 46	
Dividends declared,	10,500 00	
Balance June 30, 1921,	23,860 48	
	<hr/>	<hr/>
	\$42,249 69	\$42,249 69

ASHFIELD WATER COMPANY.

ASSETS.		
Plant,		\$13,900 00
Cash on hand,		142 00
Investments,		5,230 69
		<hr/>
Total assets,		\$19,272 69
LIABILITIES.		
Capital stock,		\$15,600 00
		<hr/>
Total liabilities,		\$15,600 00
Profit and loss balance,		3,672 69
		<hr/>
		\$19,272 69

OPERATING ACCOUNT.		
Operating expenses:	Dr.	Cr.
Management,	\$194 10	
Taxes,	263 85	
Income from sale of water,		\$1,046 20
municipal income,		260 00
Balance to profit and loss,	848 25	
	<hr/>	<hr/>
	\$1,306 20	\$1,306 20

PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1920,		\$2,324 44
Balance of operating account,		848 25
Other items of income,		500 00
Balance June 30, 1921,	\$3,672 69	
	<hr/>	<hr/>
	\$3,672 69	\$3,672 69

ASPINWALL WATER COMPANY.

(Lenox.)

ASSETS.		
Plant,		\$10,000 00
LIABILITIES.		
Capital stock,		\$10,000 00

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$3,592 61	
Management,	15 00	
Taxes,	27 81	
Income from sale of water,		\$3,635 42
	<hr/>	<hr/>
	\$3,635 42	\$3,635 42

AUBURN WATER COMPANY.

ASSETS.

Plant,	\$57,789 29
Station tools and supplies,	611 22
Distribution tools and supplies,	148 45
Cash on hand,	194 00
Accounts receivable for water,	407 17
Other accounts receivable,	896 93
	<hr/>
Total assets,	\$60,047 06
Profit and loss balance,	3,313 34

\$63,360 40

LIABILITIES.

Capital stock,	\$29,700 00
Notes payable,	31,810 00
Accounts payable,	1,826 37
Interest accrued but not due,	24 03

Total liabilities, \$63,360 40

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$1,145 42	
Distribution,	6 90	
Management,	724 35	
Taxes,	231 76	
Incidentals,	298 46	
Income from sale of water,		\$1,109 13
other sources,		2 00
Balance to profit and loss,		1,295 76
	<hr/>	<hr/>
	\$2,406 89	\$2,406 89

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$25 63
Balance of operating account,	\$1,295 76	
Interest paid,	2,043 21	
Balance June 30, 1921,		3,313 34
	<hr/>	<hr/>
	\$3,338 97	\$3,338 97

BARNSTABLE WATER COMPANY.

ASSETS.	
Plant,	\$170,621 36
Fuel on hand,	616 56
Station tools and supplies,	541 96
Other materials and supplies,	612 46
Cash on hand,	804 86
Accounts receivable for water,	2,297 32
Suspense account,	90 91
Notes receivable,	101 45
Investments,	3,419 49
<hr/>	
Total assets,	\$179,106 37

LIABILITIES.	
Capital stock,	\$75,000 00
Bonds outstanding,	75,000 00
Notes payable,	11,500 00
Accounts payable,	549 73
Interest accrued but not due,	937 50
Reserves,	11,288 34
<hr/>	
Total liabilities,	\$174,275 57
Profit and loss balance,	4,830 80
<hr/>	
	\$179,106 37

OPERATING ACCOUNT.			
Operating expenses:		Dr.	Cr.
Pumping,		\$2,178 11	
Distribution,		18 90	
Management,		4,127 05	
Taxes,		2,635 25	
Incidentals,		406 69	
Income from sale of water,			\$16,899 94
municipal income,			2,603 14
other sources,			118 97
Balance to profit and loss,		10,256 05	
		<hr/>	<hr/>
		\$19,622 05	\$19,622 05

PROFIT AND LOSS ACCOUNT.						DR.	CR.
Balance June 30, 1920,	.	.	.	.	.		\$4,089 72
Balance of operating account,	.	.	.	.	.		10,256 05
Interest received,	.	.	.	.	.		9 81
Interest paid,	.	.	.	.	.	\$4,524 78	
Depreciation reserve,	.	.	.	.	.	2,000 00	
Dividends declared,	.	.	.	.	.	3,000 00	
Balance June 30, 1921,	.	.	.	.	.	4,830 80	
						<hr/>	<hr/>
						\$14,355 58	\$14,355 58

BERKSHIRE WATER COMPANY.

(Lee.)

ASSETS.

Plant,	\$71,153 00
Office furniture and equipment,	60 00
Stable and garage equipment,	100 00
Other materials and supplies,	480 91
Cash on hand,	7,703 62
Accounts receivable for water,	1,554 23
Other accounts receivable,	61 83
Investments,	2,000 00
<hr/>	
Total assets,	\$83,113 59

LIABILITIES.

Capital stock,	\$20,000 00
Bonds outstanding,	20,000 00
Notes payable,	30,070 00
<hr/>	
Total liabilities,	\$70,070 00
Profit and loss balance,	13,043 59
<hr/>	

\$83,113 59

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$206 93	
Distribution,	543 24	
Management,	2,379 76	
Taxes,	870 14	
Incidentals,	371 96	
Income from sale of water,		\$9,492 39
municipal income,		1,150 00
Balance to profit and loss,	6,270 36	
<hr/>		
	\$10,642 39	\$10,642 39

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$12,001 18
Balance of operating account,		6,270 36
Interest received,		289 91
Interest paid,	\$2,811 58	
Depreciation,	1,506 28	
Dividends declared,	1,200 00	
Balance June 30, 1921,	13,043 59	
<hr/>		
	\$18,561 45	\$18,561 45

BRANT ROCK WATER COMPANY.

(Marshfield.)

ASSETS.	
Plant,	\$25,111 25
Stable and garage equipment,	340 83
Cash on hand,	12 64
Accounts receivable for water,	9,047 50
Total assets,	<u>\$34,512 22</u>

LIABILITIES.	
Capital stock,	\$5,000 00
Notes payable,	4,500 00
Accounts payable,	15,153 50
Reserves,	6,788 00
Total liabilities,	<u>\$31,441 50</u>
Profit and loss balance,	3,070 72
	<u>\$34,512 22</u>

OPERATING ACCOUNT.			
		DR.	CR.
Operating expenses:			
Supply,		\$200 00	
Pumping,		2,690 16	
Distribution,		1,011 43	
Management,		1,290 41	
Taxes,		392 77	
Incidentals,		400 36	
Income from sale of water,			\$10,131 00
municipal income,			51 00
Balance to profit and loss,		4,196 87	
		<u>\$10,182 00</u>	<u>\$10,182 00</u>

PROFIT AND LOSS ACCOUNT.			
		DR.	CR.
Balance June 30, 1920,			\$237 15
Balance of operating account,			4,196 87
Interest received,			12 93
Other items of income,			89 72
Interest paid,		\$960 95	
Reserve,		505 00	
Balance June 30, 1921,		3,070 72	
		<u>\$4,536 67</u>	<u>\$4,536 67</u>

BRIDGEWATERS WATER COMPANY.

ASSETS.	
Plant,	\$227,227 31
Cash on hand,	2,996 71
Accounts receivable,	6,800 00
Investments,	14,303 31
Total assets,	<u>\$251,327 33</u>

LIABILITIES.

Capital stock,	\$100,000 00
Bonds outstanding,	75,000 00
Notes payable,	3,500 00
Accounts payable,	3,754 35
Total liabilities,	\$182,254 35
Profit and loss balance,	69,072 98
	<u>\$251,327 33</u>

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$4,519 52	
Distribution,	1,850 07	
Management,	5,248 47	
Taxes,	5,019 45	
Incidentals,	168 00	
Income from sale of water,		\$27,405 49
municipal income,		3,570 00
Balance to profit and loss,	14,169 98	
	<u>\$30,975 49</u>	<u>\$30,975 49</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$58,368 33
Balance of operating account,		14,169 98
Interest received,		455 51
Other items of income,		179 99
Interest paid,	\$4,100 83	
Balance June 30, 1921,	69,072 98	
	<u>\$73,173 81</u>	<u>\$73,173 81</u>

CHESHIRE WATER COMPANY.

ASSETS.

Plant,	\$14,020 93
Cash on hand,	1,644 56
Accounts receivable for water,	182 50
Investments,	500 00
Total assets,	<u>\$16,347 99</u>

LIABILITIES.

Capital stock,	\$15,000 00
Total liabilities,	\$15,000 00
Profit and loss balance,	1,347 99
	<u>\$16,347 99</u>

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Distribution,	\$201 77	
Management,	173 17	
Taxes,	547 14	
Income from sale of water,		\$2,776 55
Balance to profit and loss,	1,854 47	
	<u>\$2,776 55</u>	<u>\$2,776 55</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$1,251 54
Balance of operating account,		1,854 47
Interest received,		41 98
Dividends declared,	\$1,800 00	
Balance June 30, 1921,	1,347 99	
	<u>\$3,147 99</u>	<u>\$3,147 99</u>

COHASSET WATER COMPANY.

ASSETS.

Plant,	\$183,332 57
Station tools and supplies,	1,237 66
Other materials and supplies,	986 29
Cash on hand,	3,010 98
Accounts receivable,	113 51
Total assets,	<u>\$188,681 01</u>

LIABILITIES.

Capital stock (common),	\$80,400 00
Capital stock (preferred),	19,600 00
Bonds outstanding,	80,000 00
Notes payable,	4,000 00
Total liabilities,	<u>\$184,000 00</u>
Profit and loss balance,	4,681 01
	<u>\$188,681 01</u>

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Supply,	\$770 29	
Pumping,	9,595 20	
Distribution,	214 28	
Management,	4,055 87	
Taxes,	3,577 10	
Incidentals,	1,057 48	
Income from sale of water,		\$24,455 11
municipal income,		7,250 00
other sources,		10 00
Balance to profit and loss,	12,444 89	
	<u>\$31,715 11</u>	<u>\$31,715 11</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$5,330 33
Balance of operating account,		12,444 89
Interest received,		101 19
Rents,		75 00
Interest paid,	\$4,968 58	
Depreciation,	2,254 60	
Dividends declared,	5,000 00	
Other items,	1,047 22	
Balance June 30, 1921,	4,681 01	
	<u>\$17,951 41</u>	<u>\$17,951 41</u>

COTTAGE CITY WATER COMPANY.

ASSETS.

Plant,	\$223,670 34
Fuel on hand,	300 27
Station tools and supplies,	216 27
Distribution tools and supplies,	478 14
Other materials and supplies,	2,476 72
Cash on hand,	8,422 46
Accounts receivable for water,	417 99
Other accounts receivable,	345 44

Total assets,	\$236,327 63
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LIABILITIES.

Capital stock,	\$100,000 00
Bonds outstanding,	90,000 00
Notes payable,	5,000 00
Accounts payable,	4,720 96
Dividends voted but not paid,	13 50
Reserves,	17,251 26

Total liabilities,	\$216,985 72
Profit and loss balance,	19,341 91

\$236,327 63

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$170 00	
Pumping,	7,939 67	
Distribution,	201 81	
Management,	6,298 53	
Taxes,	3,832 88	
Incidentals,	45 00	
Income from sale of water,		\$36,889 85
municipal income,		2,450 00
Balance to profit and loss,	20,851 96	
	<hr/>	<hr/>
	\$39,339 85	\$39,339 85

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$12,947 96
Balance of operating account,		20,851 96
Interest received,		47 63
Other items of income,		49 55
Interest paid,	\$5,305 19	
Depreciation reserve,	3,250 00	
Dividends declared,	6,000 00	
Balance June 30, 1921,	19,341 91	
	<hr/>	<hr/>
	\$33,897 10	\$33,897 10

DEDHAM WATER COMPANY.

ASSETS.

Plant,	\$459,565 20
Fuel on hand,	429 73
Other materials and supplies,	4,057 69
Cash on hand,	21,243 52
Accounts receivable for water,	5,311 23

Total assets,	\$490,607 37
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LIABILITIES.

Capital stock,	\$200,000 00
Bonds outstanding,	113,000 00
Interest accrued but not due,	941 67
Dividends voted but not paid,	6,000 00

Total liabilities,	\$319,941 67
Profit and loss balance,	170,665 70

	\$490,607 37
--	--------------

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Pumping,	\$11,019 38	
Distribution,	10,133 09	
Management,	7,895 17	
Taxes,	11,189 32	
Incidentals,	975 36	
Income from sale of water,		\$60,179 81
municipal income,		8,700 00
other sources,		192 00
Balance to profit and loss,	27,859 49	
	<hr/>	<hr/>
	\$69,071 81	\$69,071 81

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$161,527 87
Balance of operating account,		27,859 49
Interest received,		333 73
Interest paid,	\$5,898 72	
Dividends declared,	12,000 00	
Other items,	1,156 67	
Balance June 30, 1921,	170,665 70	
	<hr/>	<hr/>
	\$189,721 09	\$189,721 09

EAST MOUNTAIN WATER COMPANY.

(West Stockbridge.)

ASSETS.	
Plant,	\$2,226 22
Distribution tools and supplies,	4 25
Cash on hand,	57 68
Accounts receivable for water,	192 91
Total assets,	<u>\$2,481 06</u>
Profit and loss balance,	1,518 94
	<u>\$4,000 00</u>
LIABILITIES.	
Capital stock,	<u>\$4,000 00</u>
Total liabilities,	<u>\$4,000 00</u>

OPERATING ACCOUNT.		Dr.	Cr.
Operating expenses:			
Supply,		\$7 00	
Distribution,		49 58	
Management,		55 35	
Taxes,		75 37	
Incidentals,		10 00	
Income from sale of water,			\$717 84
Balance to profit and loss,		520 54	
		<u>\$717 84</u>	<u>\$717 84</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1920,		\$1,317 48	
Balance of operating account,			\$520 54
Depreciation,		122 00	
Dividends declared,		600 00	
Balance June 30, 1921,			1,518 94
		<u>\$2,039 48</u>	<u>\$2,039 48</u>

EDGARTOWN WATER COMPANY.

ASSETS	
Plant,	\$83,498 74
Fuel on hand,	250 00
Station tools and supplies,	100 00
Distribution tools and supplies,	50 00
Other materials and supplies,	25 00
Cash on hand,	175 60
Accounts receivable for water,	250 00
Total assets,	<u>\$84,349 34</u>

LIABILITIES.	
Capital stock,	\$32,500 00
Bonds outstanding,	32,500 00
Notes payable,	3,725 00
Accounts payable,	1,154 02
Interest due but not paid,	744 79
Total liabilities,	\$70,623 81
Profit and loss balance,	13,725 53
	<hr/>
	\$84,349 34

OPERATING ACCOUNT.			
Operating expenses:		Dr.	Cr.
Pumping,		\$1,226 99	
Distribution,		80 41	
Management,		2,003 32	
Taxes,		1,746 99	
Incidentals,		1,191 95	
Income from sale of water,			\$9,480 39
municipal income,			1,778 25
Balance to profit and loss,		5,008 98	
		<hr/>	<hr/>
		\$11,258 64	\$11,258 64

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1920,	. . . . .		\$12,183 17
Balance of operating account,	. . . . .		5,008 98
Interest paid,		\$1,841 62	
Dividends declared,		1,625 00	
Balance June 30, 1921,	. . . . .	13,725 53	
		<hr/>	<hr/>
		\$17,192 15	\$17,192 15

FAIRHAVEN WATER COMPANY.

ASSETS.	
Plant,	\$295,039 66
Office building,	3,123 48
Other materials and supplies,	459 00
Cash on hand,	196 74
Accounts receivable for water,	14,889 55
Total assets,	\$313,708 43
Profit and loss balance,	11,061 32
	<hr/>
	\$324,769 75
LIABILITIES.	
Capital stock,	\$125,000 00
Notes payable,	84,500 00
Interest accrued but not due,	350 00
Reserves,	114,919 75
Total liabilities,	\$324,769 75

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$90 93	
Pumping,	9,995 43	
Distribution,	956 59	
Management,	6,390 37	
Taxes,	4,526 83	
Incidentals,	376 35	
Income from sale of water,		\$29,214 43
municipal income,		6,802 02
Balance to profit and loss,	13,679 95	
	<u>\$36,016 45</u>	<u>\$36,016 45</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$1,808 18
Balance of operating account,		13,679 95
Interest received,		20 15
Rents,		65 00
Other items of income,		906 21
Interest paid,	\$4,704 66	
Depreciation reserve,	9,256 62	
Dividends declared,	3,750 00	
Other items,	9,829 53	
Balance June 30, 1921,		11,061 32
	<u>\$27,540 81</u>	<u>\$27,540 81</u>

GRAFTON WATER COMPANY.

ASSETS.

Plant,	\$90,987 00
Cash on hand,	3,491 29
Total assets,	<u>\$94,478 29</u>
Profit and loss balance,	76,896 71
	<u>\$171,375 00</u>

LIABILITIES.

Capital stock,	\$80,000 00
Bonds outstanding,	80,000 00
Interest due but not paid,	3,250 00
Other liabilities,	8,125 00
Total liabilities,	<u>\$171,375 00</u>

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Pumping,	\$8,826 14	
Distribution,	612 27	
Management,	997 99	
Taxes,	1,062 86	
Incidentals,	100 00	
Income from sale of water,		\$12,754 98
municipal income,		2,792 57
Balance to profit and loss,	3,948 29	
	<u>\$15,547 55</u>	<u>\$15,547 55</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,	\$77,653 30	
Balance of operating account,		\$3,948 29
Interest received,		58 30
Interest paid,	3,250 00	
Balance June 30, 1921,		76,896 71
	<hr/>	<hr/>
	\$80,903 30	\$80,903 30

GRANVILLE CENTER WATER COMPANY.

ASSETS.

Plant,	\$8,839 92
Station tools and supplies,	2 94
Distribution tools and supplies,	34 01
Other materials and supplies,	81 13
Cash on hand,	58 77
Accounts receivable for water,	20 00
Other accounts receivable,	9 60
Investments,	646 27
Total assets,	<hr/> \$9,692 64
Profit and loss balance,	530 36
	<hr/>
	\$10,223 00

LIABILITIES.

Capital stock,	\$9,300 00
Notes payable,	900 00
Other liabilities,	23 00
Total liabilities,	<hr/> \$10,223 00

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$2 80	
Management,	31 11	
Taxes,	97 94	
Incidentals,	14 00	
Income from sale of water,		\$257 32
municipal income,		15 20
other sources,		11 00
Balance to profit and loss,	137 67	
	<hr/>	<hr/>
	\$283 52	\$283 52

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,	\$565 56	
Balance of operating account,		\$137 67
Interest received,		26 24
Other items of income,		55 63
Interest paid,	60 50	
Depreciation,	103 10	
Other items,	20 74	
Balance June 30, 1921,		530 36
	<hr/>	<hr/>
	\$749 90	\$749 90

GROTON WATER COMPANY.

ASSETS.

Plant,	\$89,775 59
Fuel on hand,	371 50
Oil, waste and packing,	1 20
Station tools and supplies,	57 34
Cash on hand,	1,764 86
Accounts receivable for water,	68 19
Insurance,	38 44
<hr/>	
Total assets,	\$92,077 12
Profit and loss balance,	3,065 90
<hr/>	

\$95,143 02

LIABILITIES.

Capital stock,	\$31,800 00
Bonds outstanding,	22,000 00
Depreciation reserve,	41,343 02
<hr/>	
Total liabilities,	\$95,143 02

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$1,694 56	
Pumping,	1,730 31	
Management,	1,980 00	
Taxes,	1,521 24	
Incidentals,	68 55	
Income from sale of water,		\$10,040 51
Balance to profit and loss,	3,045 85	
<hr/>		<hr/>
	\$10,040 51	\$10,040 51

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$38,150 33
Balance of operating account,		3,045 85
Interest received,		50 94
Interest paid,	\$1,380 00	
Depreciation reserve,	41,343 02	
Dividends declared,	1,590 00	
Balance June 30, 1921,		3,065 90
<hr/>		<hr/>
	\$44,313 02	\$44,313 02

HILL WATER COMPANY.

(Stockbridge.)

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$14 25	
Distribution,	104 96	
Management,	5 00	
Taxes,	108 84	
Income from sale of water,		\$228 00
Balance,		5 05
	<u>\$233 05</u>	<u>\$233 05</u>

HINGHAM WATER COMPANY.

ASSETS.

Plant,	\$779,086 01
Office building,	9,840 15
Office furniture and equipment,	538 24
Stable and garage equipment,	1,918 26
Fuel on hand,	1,514 96
Distribution tools and supplies,	750 00
Other materials and supplies,	5,177 79
Cash on hand,	3,079 22
Accounts receivable for water,	9,232 83
Other accounts receivable,	2,165 18
Investments,	3,930 76
Total assets,	<u>\$817,233 40</u>

LIABILITIES.

Capital stock,	\$440,000 00
Bonds outstanding,	120,000 00
Notes payable,	37,000 00
Accounts payable,	5,000 00
Interest accrued but not due,	1,077 51
Depreciation reserve,	85,906 41
Surplus account,	100,000 00
Total liabilities,	<u>\$788,983 92</u>
Profit and loss balance,	28,249 48
	<u>\$817,233 40</u>

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$2,974 16	
Pumping,	17,904 98	
Distribution,	3,595 78	
Management,	13,215 90	
Taxes,	24,015 28	
Incidentals,	5,972 68	
Income from sale of water,		\$99,240 24
municipal income,		18,491 47
Balance to profit and loss,	50,052 93	
	<u>\$117,731 71</u>	<u>\$117,731 71</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$29,965 63
Balance of operating account,		50,052 93
Interest received,		201 15
Rents,		1,494 37
Jobbing,		1,153 44
Interest paid,	\$7,577 76	
Depreciation reserve,	11,840 28	
Dividends declared,	35,200 00	
Balance June 30, 1921,	28,249 48	
	<hr/>	<hr/>
	\$82,867 52	\$82,867 52

HOLLISTON WATER COMPANY.

ASSETS.

Plant,	\$110,034 29
Cash on hand,	741 35
	<hr/>
Total assets,	\$110,775 64
Profit and loss balance,	25,574 36
	<hr/>
	\$136,350 00

LIABILITIES.

Capital stock (common),	\$25,000 00
Capital stock (preferred),	25,000 00
Bonds outstanding,	50,000 00
Notes payable,	34,500 00
Accounts payable,	1,850 00
	<hr/>
Total liabilities,	\$136,350 00

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$3,253 28	
Distribution,	412 53	
Management,	1,336 44	
Taxes,	1,232 58	
Incidentals,	9 84	
Income from sale of water,		\$7,545 22
municipal income,		2,610 00
Balance to profit and loss,	3,910 55	
	<hr/>	<hr/>
	\$10,155 22	\$10,155 22

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,	\$24,882 65	
Balance of operating account,		\$3,910 55
Interest paid,	4,602 26	
Balance June 30, 1921,		25,574 36
	<hr/>	<hr/>
	\$29,484 91	\$29,484 91

HOUSATONIC WATER WORKS COMPANY.

(Great Barrington.)

ASSETS.		
Plant,		\$84,762 25
Cash on hand,		13,718 25
Accounts receivable for water,		4,739 53
Investments,		4,050 00
Total assets,		<u>\$107,270 03</u>
LIABILITIES.		
Capital stock,		\$40,000 00
Accounts payable,		387 81
Reserve,		400 00
Other liabilities,		3,185 94
Total liabilities,		<u>\$43,973 75</u>
Profit and loss balance,		63,296 28
		<u>\$107,270 03</u>
OPERATING ACCOUNT.		
Operating expenses:	Dr.	Cr.
Distribution,	\$303 47	
Management,	1,255 18	
Taxes,	2,168 93	
Incidentals,	423 04	
Income from sale of water,		\$8,364 92
municipal income,		143 67
Balance to profit and loss,	4,357 97	
	<u>\$8,508 59</u>	<u>\$8,508 59</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$59,271 97
Balance of operating account,		4,357 97
Interest received,		236 19
Other items,	\$569 85	
Balance June 30, 1921,	63,296 28	
	<u>\$63,866 13</u>	<u>\$63,866 13</u>

HUMAROCK BEACH WATER COMPANY.

(Marshfield.)

ASSETS.		
Plant,		\$9,400 00
Investments,		250 00
Total assets,		<u>\$9,650 00</u>
Profit and loss balance,		933 70
		<u>\$10,583 70</u>

LIABILITIES.

Capital stock,	\$10,000 00
Other liabilities,	583 70
Total liabilities,	<u>\$10,583 70</u>

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Pumping,	\$752 50	
Distribution,	665 85	
Management,	1,408 38	
Taxes,	198 74	
Incidentals,	25 00	
Income from sale of water,		\$3,050 47
	<u>\$3,050 47</u>	<u>\$3,050 47</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,	\$833 70	
Depreciation,	100 00	
Balance June 30, 1921,		\$933 70
	<u>\$933 70</u>	<u>\$933 70</u>

LENOX WATER COMPANY.

ASSETS.

Plant,	\$191,196 14
Station tools and supplies,	100 00
Cash on hand,	6,284 04
Accounts receivable for water,	212 99
Total assets,	<u>\$197,793 17</u>

LIABILITIES.

Capital stock (common),	\$81,600 00
Capital stock (preferred),	5,000 00
Bonds outstanding,	84,000 00
Accounts payable,	5,186 83
Interest due but not paid,	2,100 00
Dividends voted but not paid,	150 00
Total liabilities,	<u>\$178,036 83</u>
Profit and loss balance,	19,756 34

\$197,793 17

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$461 81	
Pumping,	48 83	
Distribution,	525 87	

Operating expenses — <i>Concluded.</i>	Dr.	Cr.
Management,	\$1,898 05	
Taxes,	3,749 43	
Incidentals,	22 20	
Income from sale of water,		\$12,688 76
municipal income,		630 00
Balance to profit and loss,	6,612 57	
	<hr/> \$13,318 76	<hr/> \$13,318 76

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$19,802 38
Balance of operating account,		6,612 57
Interest received,		31 56
Other items of income,		122 50
Interest paid,	\$4,200 00	
Depreciation,	2,312 67	
Dividends declared,	300 00	
Balance June 30, 1921,	19,756 34	
	<hr/> \$26,569 01	<hr/> \$26,569 01

LUDLOW MANUFACTURING COMPANY.

ASSETS.

Plant,	\$36,654 66
Cash on hand,	2,221 83
Accounts receivable for water,	2,114 88
Other accounts receivable,	5,539 54
Total assets,	<hr/> \$46,530 91

LIABILITIES.

Capital stock,	\$29,000 00
Accounts payable,	1,333 02
Depreciation reserve,	12,069 14
Total liabilities,	<hr/> \$42,402 16
Profit and loss balance,	4,128 75
	<hr/> \$46,530 91

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$5,008 32	
Distribution,	93 00	
Management,	2,312 40	
Taxes,	946 79	
Incidentals,	14 93	
Income from sale of water,		\$12,278 24
municipal income,		518 77
Balance to profit and loss,	4,421 57	
	<hr/> \$12,797 01	<hr/> \$12,797 01

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$3,813 68
Balance of operating account,		4,421 57
Interest received,		99 64
Depreciation reserve,	\$1,296 29	
Dividends declared,	2,900 00	
Other items,	9 85	
Balance June 30, 1921,	4,128 75	
	<hr/>	<hr/>
	\$3,334 89	\$8,334 89

MEDFIELD WATER COMPANY.¹

OPERATING ACCOUNT (to MARCH 31, 1921).

	Dr.	Cr.
Operating expenses:		
Pumping,	\$887 57	
Distribution,	114 61	
Management,	894 79	
Taxes,	552 77	
Incidentals,	285 22	
Income from sale of water,		\$3,450 87
municipal income,		195 00
Balance to profit and loss,	910 91	
	<hr/>	<hr/>
	\$3,645 87	\$3,645 87

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$646 01
Balance of operating account,		910 91
Interest received,		59 74
Balance March 31, 1921,	\$1,616 66	
	<hr/>	<hr/>
	\$1,616 66	\$1,616 66

MILFORD WATER COMPANY.

ASSETS.

Plant,	\$587,362 65
Office furniture and equipment,	307 75
Fuel on hand,	3,110 00
Oil, waste and packing,	142 85
Station tools and supplies,	200 50
Other materials and supplies,	407 50
Cash on hand,	10,306 85
Accounts receivable for water,	6,148 48
	<hr/>
Total assets,	\$607,986 58

¹ Property sold to town of Medfield March 31, 1921.

LIABILITIES.		
Capital stock,		\$200,000 00
Bonds outstanding,		200,000 00
Notes payable,		90,000 00
Depreciation reserve,		21,474 00
Total liabilities,		\$511,474 00
Profit and loss balance,		96,512 58
		<hr/>
		\$607,986 58

OPERATING ACCOUNT.		
Operating expenses:	DR.	CR.
Supply,	\$1,519 61	
Pumping,	12,711 47	
Distribution,	2,938 85	
Management,	8,426 46	
Taxes,	15,472 43	
Incidentals,	2,598 48	
Income from sale of water,		\$67,137 50
municipal income,		12,811 61
Balance to profit and loss,	36,281 81	
		<hr/>
		\$79,949 11
		<hr/>
		\$79,949 11

PROFIT AND LOSS ACCOUNT.		
	DR.	CR.
Balance June 30, 1920,		\$111,369 32
Balance of operating account,		36,281 81
Interest received,		126 98
Interest paid,	\$13,791 53	
Depreciation reserve,	21,474 00	
Dividends declared,	16,000 00	
Balance June 30, 1921,	96,512 58	
		<hr/>
		\$147,778 11
		<hr/>
		\$147,778 11

MILLBURY WATER COMPANY.

ASSETS.		
Plant,		\$231,321 26
Office furniture and equipment,		1,632 90
Stable and garage equipment,		37 19
Fuel on hand,		4 80
Oil, waste and packing,		62 93
Station tools and supplies,		470 14
Other materials and supplies,		1,654 00
Cash on hand,		1,500 20
Accounts receivable for water,		3,967 24
Other accounts receivable,		178 56
Insurance,		21 40
Total assets,		<hr/>
		\$240,850 62

LIABILITIES.

Capital stock,	\$113,000 00
Bonds outstanding,	85,000 00
Notes payable,	32,000 00
Interest due but not paid,	1,081 67
Dividends voted but not paid,	40 00
Total liabilities,	<u>\$231,121 67</u>
Profit and loss balance,	9,728 95
	<u>\$240,850 62</u>

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$219 27	
Pumping,	5,227 66	
Distribution,	1,135 46	
Management,	3,014 41	
Taxes,	2,748 47	
Incidentals,	167 81	
Income from sale of water,		\$15,586 32
municipal income,		4,704 23
other sources,		2,819 34
Balance to profit and loss,	<u>10,596 81</u>	
	<u>\$23,109 89</u>	<u>\$23,109 89</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$5,826 01
Balance of operating account,		10,596 81
Interest received,		77 61
Interest paid,	\$6,583 33	
Depreciation,	9 37	
Other items,	178 78	
Balance June 30, 1921,	<u>9,728 95</u>	
	<u>\$16,500 43</u>	<u>\$16,500 43</u>

MONUMENT BEACH WATER WORKS.

(Eugene Carpenter, Owner.)

ASSETS.

Investment,	\$28,438 75
Cash on hand,	794 17
Accounts receivable for water,	422 13
Total assets,	<u>\$29,655 05</u>

LIABILITIES.

Investment,	\$21,898 00
Notes payable,	5,850 00
Accounts payable,	771 83
Depreciation reserve,	500 00
Other reserves,	63 27
Total liabilities,	<u>\$29,083 10</u>
Profit and loss balance,	571 95
	<u>\$29,655 05</u>

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply, pumping and distribution,	\$504 37	
Taxes,	94 00	
Incidentals,	24 06	
Income from sale of water,		\$1,540 33
Balance to profit and loss,	917 90	
	<hr/>	<hr/>
	\$1,540 33	\$1,540 33

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of operating account,		\$917 90
Interest paid,	\$345 95	
Balance June 30, 1921,	571 95	
	<hr/>	<hr/>
	\$917 90	\$917 90

MOUNTAIN SPRING WATER COMPANY.

(Southampton.)

ASSETS.

Plant,	\$1,500 00
Cash on hand,	152 95
	<hr/>
Total assets,	\$1,652 95

LIABILITIES.

Capital stock,	\$1,500 00
	<hr/>
Total liabilities,	\$1,500 00
Profit and loss balance,	152 95
	<hr/>
	\$1,652 95

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Management,	\$63 62	
Taxes,	30 45	
Income from sale of water,		\$238 50
Balance to profit and loss,	144 43	
	<hr/>	<hr/>
	\$238 50	\$238 50

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$55 89
Balance of operating account,		144 43
Other items of income,		102 63
Dividends declared,	\$150 00	
Balance June 30, 1921,	152 95	
	<hr/>	<hr/>
	\$302 95	\$302 95

NORTHFIELD SCHOOLS, THE.

(Seminary Division.)

ASSETS.	
Plant,	\$28,647 36
Accounts receivable for water,	272 70
Total assets,	<u>\$28,920 06</u>
LIABILITIES.	
Plant equity,	\$26,051 29
Accounts payable,	101 56
Total liabilities,	<u>\$26,152 85</u>
Profit and loss balance,	2,767 21
	<u>\$28,920 06</u>

		OPERATING ACCOUNT.			
Operating expenses:				Dr.	Cr.
Supply,		\$111 48	
Pumping,		56 92	
Distribution,		128 10	
Taxes,		125 99	
Income from sale of water,			\$1,811 85
Balance to profit and loss,		1,389 36	
				<u>\$1,811 85</u>	<u>\$1,811 85</u>

PROFIT AND LOSS ACCOUNT.					Dr.	Cr.
Balance June 30, 1920,	.	.	.	.		\$1,929 90
Balance of operating account,	.	.	.	.		1,389 36
Depreciation,	.	.	.	.	\$552 05	
Balance June 30, 1921,	.	.	.	.	2,767 21	
					<u>\$3,319 26</u>	<u>\$3,319 26</u>

NORTHFIELD WATER COMPANY.

ASSETS.	
Plant,	\$11,030 68
Cash on hand,	61 04
Accounts receivable for water,	69 79
Total assets,	<u>\$11,161 51</u>
LIABILITIES.	
Capital stock,	\$6,300 00
Notes payable,	450 00
Accounts payable,	500 00
Depreciation reserve,	225 64
Total liabilities,	<u>\$7,475 64</u>
Profit and loss balance,	3,685 87
	<u>\$11,161 51</u>

OPERATING ACCOUNT.		Dr.	Cr.
Operating expenses:			
Supply,		\$16 00	
Distribution,		99 66	
Management,		298 00	
Taxes,		158 29	
Incidentals,		162 26	
Income from sale of water,			\$1,071 94
municipal income,			181 76
Balance to profit and loss,		519 49	
		<hr/>	<hr/>
		\$1,253 70	\$1,253 70

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1920,			\$3,935 33
Balance of operating account,			519 49
Other items of income,			69 79
Interest paid,	\$53 28		
Depreciation,	181 82		
Dividends declared,	378 00		
Depreciation reserve,	225 64		
Balance June 30, 1921,	3,685 87		
	<hr/>	<hr/>	
	\$4,524 61		\$4,524 61

NORTON WATER COMPANY.

ASSETS.		
Plant,		\$151,109 43
Fuel on hand,		507 00
Oil, waste and packing,		43 55
Station tools and supplies,		1,029 70
Other materials and supplies,		930 73
Cash on hand,		234 54
Accounts receivable for water,		2,237 33
Suspense,		130 71
		<hr/>
Total assets,		\$156,222 99
Profit and loss balance,		3,004 91
		<hr/>
		\$159,227 90
LIABILITIES.		
Capital stock,		\$75,000 00
Bonds outstanding,		75,000 00
Notes payable,		881 42
Accounts payable,		367 60
Interest due but not paid,		17 64
Interest accrued but not due,		937 50
Reserves,		7,023 74
		<hr/>
Total liabilities,		\$159,227 90

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$489 80	
Pumping,	4,288 47	
Distribution,	129 76	
Management,	1,011 80	
Taxes,	1,524 10	
Incidentals,	607 49	
Income from sale of water,		\$10,543 09
municipal income,		3,850 00
Balance to profit and loss,	6,341 67	
	<hr/>	<hr/>
	\$14,393 09	\$14,393 09

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,	\$1,403 92	
Balance of operating account,		\$6,341 67
Interest received,	3,797 32	
Jobbing,		854 66
Depreciation reserve,	5,000 00	
Balance June 30, 1921,		3,004 91
	<hr/>	<hr/>
	\$10,201 24	\$10,201 24

ONSET WATER COMPANY.

ASSETS.

Plant,	\$81,912 92
Office building,	1,100 00
Office furniture and equipment,	85 00
Fuel on hand,	270 00
Oil, waste and packing,	6 97
Station tools and supplies,	50 00
Distribution tools and supplies,	30 00
Cash on hand,	212 53
Investments,	300 00
	<hr/>
Total assets,	\$83,967 42

LIABILITIES.

Capital stock,	\$25,000 00
Bonds outstanding,	20,000 00
Notes payable,	26,701 41
	<hr/>
Total liabilities,	\$71,701 41
Profit and loss balance,	12,266 01
	<hr/>
	\$83,967 42

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$137 50	
Pumping,	4,026 35	
Distribution,	1,791 05	

Operating expenses — *Concluded.*

	Dr.	Cr.
Management,	\$2,813 57	
Taxes,	1,815 42	
Incidentals,	211 03	
Income from sale of water,		\$11,217 49
municipal income,		1,420 00
other sources,		46 27
Balance to profit and loss,	1,888 84	
	<hr/>	<hr/>
	\$12,683 76	\$12,683 76

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$14,179 85
Balance of operating account,		1,888 84
Interest paid,	\$2,511 28	
Depreciation,	1,291 40	
Balance June 30, 1921,	12,266 01	
	<hr/>	<hr/>
	\$16,068 69	\$16,068 69

OXFORD WATER COMPANY.

ASSETS.

Plant,	\$92,703 40
Fuel on hand,	670 25
Oil, waste and packing,	84 13
Station tools and supplies,	92 50
Distribution tools and supplies,	112 55
Other materials and supplies,	1,550 79
Cash on hand,	2,057 20
Accounts receivable for water,	5,036 40
Interest,	2 04
	<hr/>
Total assets,	\$102,309 26

LIABILITIES.

Capital stock,	\$50,000 00
Bonds outstanding,	35,000 00
Notes payable,	2,800 00
Accounts payable,	3,499 75
Interest accrued but not due,	929 00
Depreciation reserve,	2,600 00
Other liabilities,	7,259 31
	<hr/>

Total liabilities,	\$102,088 06
Profit and loss balance,	221 20

\$102,309 26

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$4,184 21	
Distribution,	228 77	
Management,	846 17	
Taxes,	1,899 78	
Incidentals,	47 96	

	DR.	CR.
Income from sale of water,		\$8,953 49
municipal income,		3,026 00
Balance to profit and loss,	\$4,772 60	
	<hr/>	<hr/>
	\$11,979 49	\$11,979 49

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$463 90
Balance of operating account,		4,772 60
Other items of income,		90
Interest paid,	1,893 14	
Depreciation reserve,	600 00	
Dividends declared,	2,500 00	
Other items,	23 06	
Balance June 30, 1921,	221 20	
	<hr/>	<hr/>
	\$5,237 40	\$5,237 40

PALMER WATER COMPANY.¹

(In process of liquidation.)

ASSETS.

Office furniture and equipment,	\$227 75
Cash on hand,	1,392 09
Accounts receivable for water,	244 01
Investments (bonds),	77,000 00
	<hr/>
Total assets,	\$78,863 85

LIABILITIES.

Capital stock,	\$30,000 00
Reserve,	4,301 54
	<hr/>
Total liabilities,	\$34,301 54
Profit and loss balance,	44,562 31
	<hr/>

\$78,863 85

OPERATING ACCOUNT (TO DEC. 31, 1920).

	DR.	CR.
Operating expenses:		
Distribution,	\$756 42	
Management,	2,290 99	
Taxes,	6,069 89	
Incidentals,	3,810 61	
Income from sale of water,		\$6,464 31
municipal income,		1,750 26
Balance to profit and loss,		4,713 34
	<hr/>	<hr/>
	\$12,927 91	\$12,927 91

¹ Property sold to Palmer Fire District No. 1, Jan. 1, 1921.

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$31,150 85
Balance of operating account,	\$4,713 34	
Interest received,		2,246 90
Profit on sale of property,		18,937 05
Other items of income,		138 45
Interest paid,	797 60	
Dividends declared,	2,400 00	
Balance June 30, 1921,	44,562 31	
	<hr/>	<hr/>
	\$52,473 25	\$52,473 25

RIVERSIDE WATER COMPANY.

(Gill.)

ASSETS.

Plant,	\$5,500 00
Cash on hand,	184 74
	<hr/>
Total assets,	\$5,684 74
Profit and loss balance,	5,315 26
	<hr/>
	\$11,000 00

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	1,000 00
	<hr/>
Total liabilities,	\$11,000 00

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Distribution,	\$66 39	
Management,	152 88	
Taxes,	125 56	
Income from sale of water,		\$700 00
Balance to profit and loss,	355 17	
	<hr/>	<hr/>
	\$700 00	\$700 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,	\$5,587 60	
Balance of operating account,		\$355 17
Interest paid,	82 83	
Balance June 30, 1921,		5,315 26
	<hr/>	<hr/>
	\$5,670 43	\$5,670 43

SALISBURY WATER SUPPLY COMPANY.

ASSETS.

Plant,	\$166,833 58
Sewerage system,	61,804 17
Materials and supplies,	767 29
Cash on hand,	683 42
Accounts receivable for water,	2,202 33
Other accounts receivable,	1,565 54
Investments,	5,000 00
<hr/>	
Total assets,	\$238,856 33

LIABILITIES.

Capital stock (common),	\$45,000 00
Capital stock (preferred),	45,000 00
Bonds outstanding,	85,000 00
Notes payable,	19,000 00
Accounts payable,	1,303 67
Interest accrued but not due,	291 67
Dividends voted but not paid,	225 00
Reserves,	5,200 96
<hr/>	
Total liabilities,	\$201,021 30
Profit and loss balance,	37,835 03
<hr/>	

\$238,856 33

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$301 83	
Pumping,	3,240 64	
Distribution,	2,483 83	
Management,	3,021 86	
Taxes,	4,397 24	
Incidentals,	1,650 52	
Income from sale of water,		\$16,873 72
municipal income,		4,567 25
Balance to profit and loss,	6,345 05	
<hr/>		<hr/>
	\$21,440 97	\$21,440 97

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$35,030 62
Balance of operating account,		6,345 05
Interest received,		254 60
Rents,		100 00
Other items of income,		7,250 12
Interest paid,	\$5,095 36	
Depreciation,	2,000 00	
Dividends declared,	4,050 00	
Balance June 30, 1921,	37,835 03	
<hr/>		<hr/>
	\$48,980 39	\$48,980 39

SCITUATE WATER COMPANY.

ASSETS.	
Plant,	\$382,499 17
Cash on hand,	6,100 85
Notes receivable,	1,200 00
Total assets,	<u>\$389,800 02</u>
LIABILITIES.	
Capital stock (common),	\$150,000 00
Capital stock (preferred),	100,000 00
Bonds outstanding,	100,000 00
Notes payable,	27,500 00
Accounts payable,	7,879 27
Total liabilities,	<u>\$385,379 27</u>
Profit and loss balance,	4,420 75
	<u>\$389,800 02</u>

OPERATING ACCOUNT.		Dr.	Cr.
Operating expenses:			
Supply,		\$1,938 93	
Pumping,		5,926 37	
Distribution,		2,364 28	
Management,		5,651 17	
Taxes,		11,106 92	
Incidentals,		2,714 05	
Income from sale of water,			\$46,141 78
municipal income,			11,100 00
other sources,			36 81
Balance to profit and loss,		27,576 87	
		<u>\$57,278 59</u>	<u>\$57,278 59</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1920,		\$4,242 54	
Balance of operating account,			\$27,576 87
Interest received,			197 98
Interest paid,		7,296 65	
Depreciation,		814 91	
Dividends declared,		11,000 00	
Balance June 30, 1921,		4,420 75	
		<u>\$27,774 85</u>	<u>\$27,774 85</u>

SHEFFIELD WATER COMPANY.

ASSETS.	
Plant,	\$35,378 81
Cash on hand,	826 47
Total assets,	<u>\$36,205 28</u>
Profit and loss balance,	2,893 06
	<u>\$39,098 34</u>

LIABILITIES.

Capital stock,	\$20,000 00
Bonds outstanding,	16,000 00
Notes payable,	3,098 34
Total liabilities,	<u>\$39,098 34</u>

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Distribution,	\$101 97	
Management,	294 04	
Taxes,	320 28	
Incidentals,	14 00	
Income from sale of water,		\$2,372 34
municipal income,		450 00
Balance to profit and loss,	2,092 05	
	<u>\$2,822 34</u>	<u>\$2,822 34</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,	\$4,111 11	
Balance of operating account,		\$2,092 05
Rents,		200 00
Interest paid,	1,074 00	
Balance June 30, 1921,		2,893 06
	<u>\$5,185 11</u>	<u>\$5,185 11</u>

SOUTHBRIDGE WATER SUPPLY COMPANY.

ASSETS.

Plant,	\$327,885 98
Office furniture and equipment,	2,734 76
Stable and garage equipment,	1,000 48
Distribution tools and supplies,	6,022 31
Other materials and supplies,	6,030 55
Cash on hand,	11,910 54
Accounts receivable,	388 23
Investments,	22,937 50
Total assets,	<u>\$378,910 35</u>

LIABILITIES.

Capital stock,	\$200,000 00
Accounts payable,	226 39
Depreciation reserve,	54,310 83
Total liabilities,	<u>\$254,537 22</u>
Profit and loss balance,	124,373 13

\$378,910 35

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$2,946 35	
Distribution,	4,648 81	
Management,	5,991 51	
Taxes,	10,140 55	
Incidentals,	1,873 42	
Income from sale of water,		\$39,282 86
municipal income,		7,226 46
Balance to profit and loss,	20,908 68	
	<hr/>	<hr/>
	\$46,509 32	\$46,509 32

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$123,204 62
Balance of operating account,		20,908 68
Interest received,		1,296 47
Rents,		171 00
Other items of income,		1,219 80
Depreciation,	\$509 43	
Dividends declared,	12,000 00	
Depreciation reserve,	9,918 01	
Balance June 30, 1921,	124,373 13	
	<hr/>	<hr/>
	\$146,800 57	\$146,800 57

SOUTH EGREMONT WATER COMPANY.

ASSETS.

Plant,	\$20,645 44
Cash on hand,	528 19
	<hr/>
Total assets,	\$21,173 63
Profit and loss balance,	3 03
	<hr/>
	\$21,176 66

LIABILITIES.

Capital stock,	\$10,000 00
Bonds outstanding,	6,000 00
Notes payable,	4,800 00
Interest due but not paid,	200 00
Interest accrued but not due,	176 66
	<hr/>
Total liabilities,	\$21,176 66

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Distribution,	\$15 50	
Management,	183 31	
Taxes,	250 16	
Incidentals,	2 00	
Income from sale of water,		\$1,230 00
Balance to profit and loss,	779 03	
	<hr/>	<hr/>
	\$1,230 00	\$1,230 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$113 89
Balance of operating account,		779 03
Interest paid,	\$542 77	
Depreciation,	353 18	
Balance June 30, 1921,		3 03
	<hr/>	<hr/>
	\$895 95	\$895 95

STOCKBRIDGE WATER COMPANY.

ASSETS.

Plant,	\$82,757 04
Cash on hand,	638 12
Accounts receivable for water,	2,069 44
	<hr/>
Total assets,	\$85,464 60

LIABILITIES.

Capital stock (common),	\$7,000 00
Capital stock (preferred),	36,000 00
Bonds outstanding,	19,500 00
Notes payable,	18,646 00
Accounts payable,	194 45
Interest accrued but not due,	1,207 88
Other liabilities,	379 41
	<hr/>
Total liabilities,	\$82,927 74
Profit and loss balance,	2,536 86

\$85,464 60

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$146 20	
Pumping,	5,091 50	
Distribution,	614 36	
Management,	1,252 55	
Taxes,	1,453 38	
Incidentals,	413 89	
Income from sale of water,		\$12,551 43
municipal income,		2,420 26
Balance to profit and loss,	5,999 81	
	<hr/>	<hr/>
	\$14,971 69	\$14,971 69

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$1,585 51
Balance of operating account,		5,999 81
Interest received,		60 00
Lease of spring and pipe line,		4,500 00
Jobbing,		203 84
Other items of income,		305 29

	DR.	CR.
Interest paid,	\$4,008 22	
Depreciation,	5,710 53	
Other items,	398 84	
Balance June 30, 1921,	2,536 86	
	<hr/>	<hr/>
	\$12,654 45	\$12,654 45

SUNDERLAND WATER COMPANY.

ASSETS.		
Plant,		\$10,700 00
Cash on hand,		470 71
Investments,		400 00
		<hr/>
Total assets,		\$11,570 71
LIABILITIES.		
Capital stock,		\$10,700 00
		<hr/>
Total liabilities,		\$10,700 00
Profit and loss balance,		870 71
		<hr/>
		\$11,570 71

OPERATING ACCOUNT.		
	DR.	CR.
Operating expenses:		
Supply,	\$63 50	
Distribution,	205 02	
Management,	42 50	
Taxes,	365 16	
Income from sale of water,		\$1,415 92
municipal income,		249 00
Balance to profit and loss,	988 74	
	<hr/>	<hr/>
	\$1,664 92	\$1,664 92

PROFIT AND LOSS ACCOUNT.		
	DR.	CR.
Balance June 30, 1920,		\$720 97
Balance of operating account,		988 74
Interest received,		17 00
Dividends declared,	\$856 00	
Balance June 30, 1921,	870 71	
	<hr/>	<hr/>
	\$1,726 71	\$1,726 71

WANNACOMET WATER COMPANY.

(Nantucket.)

ASSETS.		
Plant,		\$136,243 40
Office building,		3,892 00
Investments,		562 00
Office furniture and equipment,		77 00

Fuel on hand,	\$556 00
Oil, waste and packing,	98 50
Station supplies,	89 00
Cash on hand,	222 92
Accounts receivable for water,	459 98
Sinking fund,	4,104 50

Total assets,	\$146,305 30
-------------------------	--------------

LIABILITIES.

Capital stock,	\$60,000 00
Bonds outstanding,	35,000 00
Notes payable,	12,224 00
Accounts payable,	1,403 42
Premiums realized on capital stock issued,	61 50

Total liabilities,	\$108,688 92
Profit and loss balance,	37,616 38

\$146,305 30

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$76 68	
Pumping,	8,505 63	
Distribution,	3,286 67	
Management,	3,697 23	
Taxes,	3,067 67	
Incidentals,	1,459 11	
Income from sale of water,		\$23,129 39
municipal income,		2,923 00
Balance to profit and loss,	5,959 40	
	<hr/>	<hr/>
	\$26,052 39	\$26,052 39

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$38,807 78
Balance of operating account,		5,959 40
Interest received,		195 52
Rents,		460 00
Other items of income,		6 50
Interest paid,	\$2,228 17	
Depreciation,	1,984 65	
Dividends declared,	3,600 00	
Balance June 30, 1921,	37,616 38	
	<hr/>	<hr/>
	\$45,429 20	\$45,429 20

WESTFORD WATER COMPANY.

ASSETS.

Plant,	\$75,587 98
Cash on hand,	6,143 81
Sinking fund,	8,864 47
	<hr/>
Total assets,	\$90,596 26

LIABILITIES.	
Capital stock,	\$40,000 00
Bonds outstanding,	35,000 00
Total liabilities,	\$75,000 00
Profit and loss balance,	15,596 26
	<u>\$90,596 26</u>

OPERATING ACCOUNT.			
Operating expenses:		Dr.	Cr.
Pumping,		\$4,608 00	
Distribution,		106 64	
Management,		709 60	
Taxes,		237 89	
Incidentals,		323 46	
Income from sale of water,			\$8,658 86
municipal income,			2,432 00
Balance to profit and loss,		5,105 27	
		<u>\$11,090 86</u>	<u>\$11,090 86</u>

PROFIT AND LOSS ACCOUNT.		DR.	CR.
Balance June 30, 1920,	. . . . .		\$14,512 85
Balance of operating account,	. . . . .		5,105 27
Interest received,	. . . . .		438 95
Interest paid,	. . . . .	\$1,750 00	
Depreciation,	. . . . .	2,710 81	
Balance June 30, 1921,	. . . . .	15,596 26	
		<u>\$20,057 07</u>	<u>\$20,057 07</u>

WESTHAMPTON WATER COMPANY.

ASSETS.	
Plant,	\$1,650 00
Cash on hand,	111 33
Reserve fund,	1,014 83
Total assets,	<u>\$2,776 16</u>

LIABILITIES.	
Capital stock,	\$1,500 00
Depreciation reserve,	1,150 00
Total liabilities,	<u>\$2,650 00</u>
Profit and loss balance,	126 16
	<u>\$2,776 16</u>

OPERATING ACCOUNT.								
Operating expenses:							Dr.	Cr.
Supply,	.	.	.	.	.	.	\$6 50	
Distribution,	.	.	.	.	.	.	19 50	
Management,	.	.	.	.	.	.	10 85	
Taxes,	.	.	.	.	.	.	28 15	

1922.]

GAS, ELECTRIC AND WATER.

375

	DR.	CR.
Income from sale of water,		\$153 42
municipal income,		21 00
Balance to profit and loss,	\$109 42	
	<hr/>	<hr/>
	\$174 42	\$174 42

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1920,		\$16 86
Balance of operating account,		109 42
Interest received,		89 88
Dividends declared,	\$90 00	
Balance June 30, 1921,	126 16	
	<hr/>	<hr/>
	\$216 16	\$216 16

WESTON WATER COMPANY.¹

ASSETS.

Plant,	\$102,756 91
Stable and garage equipment,	500 00
Cash on hand,	4,412 26
Accounts receivable for water,	5,013 48
	<hr/>
Total assets,	\$112,682 65

LIABILITIES.

Capital stock,	\$50,000 00
Bonds outstanding,	50,000 00
Notes payable,	8,900 00
Accounts payable,	100 00
	<hr/>
Total liabilities,	\$109,000 00
Profit and loss balance,	3,682 65

\$112,682 65

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Pumping,	\$3,686 51	
Distribution,	159 19	
Management,	1,270 00	
Taxes,	1,044 21	
Incidentals,	557 00	
Income from sale of water,		\$8,358 82
municipal income,		1,930 51
Balance to profit and loss,	3,572 42	
	<hr/>	<hr/>
	\$10,289 33	\$10,289 33

¹ Property sold to town of Weston July 1, 1921.

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,		\$5,555 23
Balance of operating account,		3,572 42
Interest paid,	\$3,445 00	
Dividends declared,	2,000 00	
Balance June 30, 1921,	3,682 65	
	<hr/>	<hr/>
	\$9,127 65	\$9,127 65

WESTWOOD WATER COMPANY.

(Albert Dean, Owner.)

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$1,710 00	
Distribution,	200 00	
Taxes,	45 00	
Income from sale of water,		\$2,851 10
municipal income,		60 00
Balance,	956 10	
	<hr/>	<hr/>
	\$2,911 10	\$2,911 10

WILLIAMSTOWN WATER COMPANY.

ASSETS.

Plant,	\$231,954 66
Materials and supplies,	114 84
Cash on hand,	936 72
Accounts receivable for water,	9,402 69
Other accounts receivable,	455 00
Investments,	39,000 00
	<hr/>
Total assets,	\$281,863 91
Profit and loss balance,	13,748 23
	<hr/>
	\$295,612 14

LIABILITIES.

Capital stock,	\$100,000 00
Bonds outstanding,	150,000 00
Notes payable,	36,000 00
Accounts payable,	457 74
Interest due but not paid,	420 00
Interest accrued but not due,	1,692 30
Depreciation reserve,	6,797 00
Other liabilities,	245 10
	<hr/>
Total liabilities,	\$295,612 14

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$48 66	
Distribution,	1,736 64	
Management,	2,022 12	
Taxes,	2,003 87	
Incidentals,	1,765 10	
Income from sale of water,		\$18,514 08
municipal income,		2,440 00
Balance to profit and loss,	13,377 69	
	<hr/>	<hr/>
	\$20,954 08	\$20,954 08

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1920,	\$17,824 53	
Balance of operating account,		\$13,377 69
Interest received,		2,422 33
Rents,		125 00
Interest paid,	11,248 72	
Depreciation reserve,	600 00	
Balance June 30, 1921,		13,748 23
	<hr/>	<hr/>
	\$29,673 25	\$29,673 25

APPENDIX D—MUNICIPALITIES.

BALANCE SHEETS, OPERATING AND PROFIT AND LOSS ACCOUNTS FOR MUNICIPAL FISCAL YEAR 1920.

Chapter 78 of the General Acts of 1918 (now section 63 of chapter 164 of the General Laws) amended the law relative to the annual returns of municipal lighting plants by substituting the city or town's fiscal year for the year ending June 30. The calendar year is now the fiscal year of all towns and of many cities. In the balance sheets, etc., which follow, the year is the calendar year 1919 unless otherwise indicated.

In these balance sheets the various plant assets represent the actual expenditures for these items, less depreciation charges; and the item "cash" includes the cash in the hands of the manager and the available unexpended balances of all appropriations except for depreciation fund; that is to say, all appropriations, when they become subject to drafts by the manager, are treated as cash. Under the title of "appropriations for construction" are included all those amounts which have been raised directly by taxation for new construction since the inception of the enterprise. When, as has frequently been done, the appropriation has by its terms been applicable, either to construction or maintenance, at the option of the management, only the amount actually expended for new construction and charged to the construction accounts has been treated as an "appropriation for construction." The "appropriations for construction" and outstanding debt and current accounts payable are grouped as representing the direct liability of the plant. In the item "loans repayment account" may be found the aggregate amount provided from the revenue of the plant and applied to the retirement of debt. In accordance with the requirements of law the payment of maturing debt or contributions to sinking funds are treated as current expense by appropriate debits to "profit and loss" and credits to "loans repayment account," or "sinking fund reserve." Operating expenses and income from sales of gas or electricity are reported on the basis of expenses incurred and income earned.

ASHBURNHAM.

ASSETS.	
Electric plant:	
Lands,	\$288 48
Electric plant,	1,346 22
Overhead lines,	13,667 51
Transformers,	1,982 12
Meters,	1,643 61
Street lamps and fixtures,	812 45
	\$19,740 39
Other assets:	
Cash,	\$747 06
Depreciation fund,	1,061 33
Due for electricity,	2,257 42
Sundry accounts receivable,	20 00
Electric tools and implements,	813 91
Other electric materials and supplies on hand,	975 96
Office furniture,	39 36
	5,915 04
Total assets,	\$25,655 43

LIABILITIES.

Appropriations for construction,	\$6,450 00
Notes payable,	4,000 00
Unpaid bills,	380 00
<hr/>	
Total liabilities,	\$10,830 00
Loans repayment account,	9,000 00
Profit and loss balance,	5,825 43
<hr/>	
Total credits,	\$25,655 43

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,692 53	
Income from sale of electricity,		\$9,157 87
municipal buildings,		175 90
other sources,		120 00
Appropriation for street lights,		500 00
Balance to profit and loss,	2,261 24	
<hr/>		
	\$9,953 77	\$9,953 77

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1919,		\$4,778 72
Balance of manufacturing account,		2,261 24
Interest received,		32 00
Rents,		44 00
Interest paid,	\$180 00	
Depreciation,	610 53	
Note paid,	500 00	
Balance Dec. 31, 1920,	5,825 43	
<hr/>		
	\$7,115 96	\$7,115 96

BELMONT.

ASSETS.

Electric plant:		
Overhead lines,	\$31,778 15	
Transformers,	8,832 73	
Meters,	24,621 94	
Street lamps and fixtures,	3,575 73	
<hr/>		\$68,808 55
Other assets:		
Cash,	\$20,390 31	
Depreciation fund,	444 23	
Sinking funds,	6,160 00	
Due for electricity,	678 67	
Electric tools and implements,	462 00	
Other electric materials and supplies on hand,	413 00	
Stable and garage equipment,	847 00	
<hr/>		29,395 21
Total assets,		\$98,203 76

LIABILITIES.		
Appropriations for construction,		\$37,414 00
Bonds outstanding,		19,500 00
Notes payable,		1,500 00
Interest due but not paid,		80 00
Interest accrued but not due,		90 04
Sinking fund reserve,		6,160 00
Total liabilities,		<u>\$64,744 04</u>
Loans repayment account,		15,000 00
Profit and loss balance,		18,459 72
Total credits,		<u>\$98,203 76</u>

MANUFACTURING ACCOUNT.		
	Dr.	Cr.
Operating expenses,	\$55,232 27	
Income from sale of electricity,		\$64,264 01
municipal buildings,		1,638 64
Appropriations for street lights,		8,437 67
Balance to profit and loss,	19,108 05	
	<u>\$74,340 32</u>	<u>\$74,340 32</u>

PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance Dec. 31, 1919,		\$11,665 49
Balance of manufacturing account,		19,108 05
Adjusting entry,		3,879 22
Interest paid,	\$970 04	
Transferred to sinking fund,	280 00	
Depreciation,	2,443 00	
Bonds and notes paid,	1,500 00	
Returned to town treasury,	11,000 00	
Balance Dec. 31, 1920,	18,459 72	
	<u>\$34,652 76</u>	<u>\$34,652 76</u>

BOYLSTON.

ASSETS.		
Electric plant:		
Buildings,	\$791 54	
Electric plant,	375 00	
Overhead lines,	14,726 63	
Transformers,	1,102 54	
Meters,	904 74	
Street lamps and fixtures,	516 80	
		<u>\$18,417 25</u>
Other assets:		
Cash,	\$867 88	
Depreciation fund,	847 61	
Due for electricity,	497 84	
Electric tools and implements,	110 73	
Other electric materials and supplies on hand,	27 00	
		<u>2,351 06</u>
Total assets,		<u>\$20,768 31</u>

LIABILITIES.

Appropriations for construction,	\$3,218 45
Notes payable,	5,200 00
Unpaid bills,	151 25
Interest accrued but not due,	55 61
Total liabilities,	\$8,625 31
Loans repayment account,	8,400 00
Profit and loss balance,	3,743 00
	<u>\$20,768 31</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,955 06	
Income from sale of electricity,		\$3,486 43
municipal buildings,		179 56
Appropriation for street lights,		1,100 00
Balance to profit and loss,	2,810 93	
	<u>\$4,765 99</u>	<u>\$4,765 99</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1919,		\$2,888 96
Balance of manufacturing account,		2,810 93
Interest paid,	\$219 39	
Depreciation,	637 50	
Notes paid,	1,100 00	
Balance Dec. 31, 1920,	3,743 00	
	<u>\$5,699 89</u>	<u>\$5,699 89</u>

BRAINTREE.

ASSETS.

Electric plant:		
Lands and buildings,	\$11,678 28	
Steam plant,	34,588 00	
Electric plant,	22,507 78	
Overhead lines,	42,881 58	
Transformers,	16,358 49	
Meters,	21,966 49	
Street lamps and fixtures,	3,732 33	
	<u>\$153,712 95</u>	
Other assets:		
Cash,	\$1,714 18	
Depreciation fund,	4,982 84	
Due for electricity,	11,574 80	
Sundry accounts receivable,	965 94	
Electric fuel on hand,	168 00	
Electric tools and implements,	3,987 66	
Other electric materials and supplies on hand,	6,880 10	
Stable and garage equipment,	2,935 50	
Office furniture,	871 25	
	<u>34,080 27</u>	
Total assets,		<u>\$187,793 22</u>

LIABILITIES.	
Appropriations for construction,	\$46,168 74
Unpaid bills,	10,249 82
Other amounts due,	501 68
Total liabilities,	\$56,920 24
Loans repayment account,	83,000 00
Profit and loss balance,	47,872 98
Total credits,	\$187,793 22

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses,	\$73,480 03
Income from sale of electricity,	\$91,440 98
municipal buildings,	995 52
Appropriation for street lights,	6,804 00
Balance to profit and loss,	25,760 47
	\$99,240 50
	\$99,240 50

PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance Dec. 31, 1919,	\$32,984 62
Balance of manufacturing account,	25,760 47
Interest received,	229 22
Depreciation,	\$4,722 60
Adjustment of loan repayment account,	6,212 96
Other items,	165 77
Balance Dec. 31, 1920,	47,872 98
	\$58,974 31
	\$58,974 31

CHICOPEE.

(For year ended Nov. 30, 1920.)

ASSETS.	
Electric plant:	
Lands,	\$5,000 00
Buildings,	25,988 10
Steam plant,	13,595 16
Electric plant,	20,158 36
Overhead lines,	123,274 02
Transformers,	38,024 39
Meters,	43,306 99
Street lamps and fixtures,	22,201 25
	\$291,548 27
Other assets:	
Cash,	\$53,473 39
Depreciation fund,	16,153 90
Due for electricity,	20,997 20
Sundry accounts receivable,	6,483 19
Electric fuel on hand,	1,586 00
Electric tools and implements,	1,427 81
Other electric materials and supplies on hand,	24,036 82

Other assets — *Concluded.*

Stable and garage equipment,	\$5,126 07	
Office furniture,	3,857 68	
Insurance,	594 78	
		<hr/>
		\$133,736 84
Total assets,		\$425,285 11

LIABILITIES.

Appropriations for construction,	\$63,941 12
Bonds outstanding,	157,000 00
Notes payable,	6,000 00
Unpaid bills,	12,611 27
Deposits by customers,	11,011 93
Interest accrued but not due,	361 25
	<hr/>
Total liabilities,	\$250,925 57
Loans repayment account,	165,500 00
Profit and loss balance,	8,859 54
	<hr/>
Total credits,	\$425,285 11

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$122,162 18	
Income from sale of electricity,		\$155,095 11
municipal buildings,		13,966 90
Appropriation for street lights,		19,587 32
Balance to profit and loss,	66,487 15	
	<hr/>	<hr/>
	\$188,649 33	\$188,649 33

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Nov. 30, 1919,	\$24,199 33	
Balance of manufacturing account,		\$66,487 15
Interest received,		2,277 16
Jobbing,		2,140 96
Interest paid,	7,250 52	
Depreciation,	16,094 60	
Bonds and notes paid,	13,250 00	
Other items,	1,251 28	
Balance Nov. 30, 1920,	8,859 54	
	<hr/>	<hr/>
	\$70,905 27	\$70,905 27

CONCORD.

ASSETS.

Electric plant:	
Lands,	\$2,403 00
Buildings,	1,826 02
Steam plant,	21,473 42
Electric plant,	9,683 79
Overhead lines,	38,151 14
Transformers,	6,054 50
Meters,	9,238 85
Street lamps and fixtures,	2,182 98
	<hr/>
	\$91,013 70

Other assets:

Depreciation fund,	\$1,274 11	
Sinking funds,	65,121 12	
Due for electricity,	19,930 57	
Sundry accounts receivable,	5,648 16	
Electric fuel on hand,	13,670 93	
Motors on hand,	1,087 85	
Electric appliances on hand,	3,730 97	
Electric tools and implements,	1,878 15	
Other electric materials and supplies on hand,	7,141 71	
Stable and garage equipment,	491 50	
Office furniture,	922 00	
		<hr/>
		\$120,897 07
Total assets,		\$211,910 77
Profit and loss balance,		67,388 44
		<hr/>
Total debits,		\$279,299 21

LIABILITIES.

Bonds outstanding,	\$122,000 00
Notes payable,	30,000 00
Unpaid bills,	10,400 30
Deposits by customers,	10 00
Interest accrued but not due,	1,944 17
Overdraft for maintenance,	34,823 62
Sinking fund reserve,	65,121 12
	<hr/>
Total liabilities,	\$264,299 21
Loans repayment account,	15,000 00
	<hr/>
Total credits,	\$279,299 21

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$66,188 10	
Income from sale of electricity,		\$63,391 71
municipal buildings,		2,198 50
other sources,		1,181 55
Appropriation for street lights,		12,000 00
Balance to profit and loss,	12,583 66	
	<hr/>	<hr/>
	\$78,771 76	\$78,771 76

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1919,	\$44,321 19	
Balance of manufacturing account,		\$12,583 66
Income from sinking fund,		2,553 62
Jobbing,		1,042 87
Adjustment of loans repayment account,		45,581 80
Other items of income,		38 30
Interest paid,	5,938 03	
Bonds and notes paid,	2,500 00	
Transferred to sinking fund,	2,680 00	

	DR.	CR.
Depreciation,	\$5,632 29	
Sinking fund reserve,	65,121 12	
Other items,	2,996 06	
Balance Dec. 31, 1920,		\$67,388 44
	<hr/>	<hr/>
	\$129,188 69	\$129,188 69

DANA.

ASSETS.

Electric plant:		
Overhead lines,	\$16,376 81	
Transformers,	2,435 48	
Meters,	1,325 95	
Street lamps and fixtures,	624 30	
	<hr/>	\$20,762 54
Other assets:		
Cash,	\$923 53	
Depreciation fund,	143 33	
Sundry accounts receivable,	75 00	
Transformers on hand,	128 44	
Electric tools and implements,	75 84	
	<hr/>	1,346 14
Total assets,		<hr/> \$22,108 68

LIABILITIES.

Appropriations for construction,	\$1,959 31
Notes payable,	16,825 00
Interest accrued but not due,	94 50
	<hr/>
Total liabilities,	\$18,878 81
Loans repayment account,	1,675 00
Profit and loss balance,	1,554 87
	<hr/>
Total credits,	\$22,108 68

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$2,751 30	
Income from sale of electricity,		\$2,214 99
other sources,		16 62
Appropriations from the tax levy,		3,408 12
Balance to profit and loss,	2,888 43	
	<hr/>	<hr/>
	\$5,639 73	\$5,639 73

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1919,		\$1,055 78
Balance of manufacturing account,		2,888 43
Interest paid,	\$864 34	
Depreciation,	600 00	
Notes paid,	925 00	
Balance Dec. 31, 1920,	1,554 87	
	<hr/>	<hr/>
	\$3,944 21	\$3,944 21

DANVERS.

ASSETS.

Electric plant:		
Lands and buildings,	\$17,620 98	
Steam plant,	36,565 53	
Electric plant,	11,060 32	
Overhead lines,	57,514 64	
Transformers,	6,376 65	
Meters,	18,001 18	
Street lamps and fixtures,	3,325 04	
	<hr/>	\$150,464 34
Other assets:		
Depreciation fund,	\$4,198 20	
Sinking funds,	12,869 19	
Due for electricity,	868 07	
Sundry accounts receivable,	2,266 91	
Other electric materials and supplies on hand,	3,314 71	
Stable and garage equipment,	1,415 70	
Office furniture,	1,242 00	
	<hr/>	26,174 78
Total assets,		\$176,639 12
Profit and loss balance,		12,968 27
		<hr/>

\$189,607 39

LIABILITIES.

Appropriations for construction,	\$29,015 97
Bonds outstanding,	31,000 00
Notes payable,	6,000 00
Interest accrued but not due,	214 66
Overdraft for maintenance,	4,003 65
Sinking fund reserve,	12,869 19
	<hr/>
Total liabilities,	\$83,103 47
Loans repayment account,	106,503 92
	<hr/>
Total credits,	\$189,607 39

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$84,063 57	
Income from sale of electricity,		\$81,002 03
municipal buildings,		647 20
Appropriation for street lights,		10,000 00
Balance to profit and loss,	7,585 66	
	<hr/>	<hr/>
	\$91,649 23	\$91,649 23

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1919,		\$8,616 82
Balance of manufacturing account,		7,585 66
Income from sinking fund,		589 15

	Dr.	Cr.
Interest paid,	\$1,640 91	
Depreciation,	6,122 92	
Bonds and notes paid,	2,000 00	
Transferred to sinking fund,	2,500 00	
Adjusting loans repayment account,	4,626 88	
Sinking fund reserve,	12,869 19	
Balance Dec. 31, 1920,		\$12,968 27
	<hr/>	<hr/>
	\$29,759 90	\$29,759 90

GEORGETOWN.

ASSETS.

Electric plant:		
Buildings,	\$570 33	
Electric plant,	1,515 38	
Overhead lines,	20,947 07	
Transformers,	3,638 04	
Meters,	2,626 99	
Street lamps and fixtures,	1,811 53	
	<hr/>	\$31,109 34
Other assets:		
Cash,	\$892 07	
Due for electricity,	1,610 03	
Sundry accounts receivable,	22 83	
Electric tools and implements,	258 31	
Other electric materials and supplies on hand,	1,944 62	
Office furniture,	14 05	
Insurance,	26 01	
	<hr/>	4,767 92
Total assets,		<hr/> \$35,877 26

LIABILITIES.

Appropriations for construction,	\$4,877 55
Bonds outstanding,	12,000 00
Notes payable,	4,000 00
Unpaid bills,	410 69
Interest accrued but not due,	196 67
Total liabilities,	<hr/> \$21,484 91
Loans repayment account,	8,000 00
Profit and loss balance,	6,392 35
Total credits,	<hr/> \$35,877 26

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$9,160 29	
Income from sale of electricity,		\$12,316 99
municipal buildings,		118 76
other sources,		21 92
Appropriation for street lights,		1,420 00
Balance to profit and loss,	4,717 38	
	<hr/>	<hr/>
	\$13,877 67	\$13,877 67

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1919,		\$3,947 06
Balance of manufacturing account,		4,717 38
Interest paid,	\$543 34	
Depreciation,	728 75	
Bond paid,	1,000 00	
Balance Dec. 31, 1920,	6,392 35	
	<hr/>	<hr/>
	\$8,664 44	\$8,664 44

GROTON.

ASSETS.

Electric plant:		
Buildings,	\$2,004 53	
Electric plant,	1,837 73	
Overhead lines,	34,413 63	
Transformers,	4,235 87	
Meters,	3,724 29	
Street lamps and fixtures,	1,363 28	
	<hr/>	\$47,579 33
Other assets:		
Cash,	\$77 06	
Depreciation fund,	364 74	
Due for electricity,	1,750 87	
Electric tools and implements,	10 00	
Stable and garage equipment,	75 00	
Office furniture,	191 70	
	<hr/>	2,469 37
Total assets,		<hr/> \$50,048 70

LIABILITIES.

Appropriations for construction,	\$29,395 21
Unpaid bills,	1,390 28
	<hr/>
Total liabilities,	\$30,785 49
Loans repayment account,	18,860 00
Profit and loss balance,	403 21
	<hr/>
Total credits,	\$50,048 70

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,528 95	
Income from sale of electricity,		\$9,578 47
municipal buildings,		447 00
Appropriation for street lights,		2,905 16
Balance to profit and loss,	401 68	
	<hr/>	<hr/>
	\$12,930 63	\$12,930 63

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1919,		\$1,071 21
Balance of manufacturing account,		401 68
Interest received,		44 67
Depreciation,	\$1,105 16	
Returned to town treasury,	9 19	
Balance Dec. 31, 1920,	403 21	
	<hr/>	<hr/>
	\$1,517 56	\$1,517 56

GROVELAND.

ASSETS.

Electric plant:		
Buildings,	\$185 00	
Electric plant,	965 68	
Overhead lines,	13,961 59	
Transformers,	2,578 72	
Meters,	2,690 76	
Street lamps and fixtures,	788 14	
	<hr/>	\$21,169 89
Other assets:		
Cash,	\$30 74	
Depreciation fund,	22 27	
Due for electricity,	1,013 96	
Sundry accounts receivable,	14 50	
Electric tools and implements,	28 00	
Other electric materials and supplies on hand, .	132 05	
	<hr/>	1,241 52
Total assets,		<hr/>
		\$22,411 41

LIABILITIES.

Appropriations for construction,	\$3,734 40
Notes payable,	11,000 00
Unpaid bills,	502 09
Interest accrued but not due,	95 63
	<hr/>
Total liabilities,	\$15,332 12
Loans repayment account,	6,500 00
Profit and loss balance,	579 29
	<hr/>
Total credits,	\$22,411 41

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,764 42	
Income from sale of electricity,		\$7,062 19
municipal buildings,		110 58
Appropriation for street lights,		2,800 00
Balance to profit and loss,	2,208 35	
	<hr/>	<hr/>
	\$9,972 77	\$9,972 77

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1919,		\$22 87
Balance of manufacturing account,		2,208 35
Jobbing,		68 89
Interest paid,	\$399 38	
Depreciation,	805 00	
Note paid,	500 00	
Other items,	16 44	
Balance Dec. 31, 1920,	579 29	
	<hr/>	<hr/>
	\$2,300 11	\$2,300 11

HINGHAM.

ASSETS.

Electric plant:		
Overhead lines,	\$59,747 87	
Transformers,	2,824 15	
Meters,	9,528 39	
Street lamps and fixtures,	3,458 05	
	<hr/>	\$75,558 46
Other assets:		
Cash,	\$3,086 18	
Depreciation fund,	207 55	
Due for electricity,	5,223 01	
Sundry accounts receivable,	797 64	
Electric tools and implements,	300 00	
Other electric materials and supplies on hand,	3,783 95	
Stable and garage equipment,	600 00	
Office furniture,	200 00	
	<hr/>	14,198 33
Total assets,		<hr/> \$89,756 79

LIABILITIES.

Appropriations for construction,	\$53,999 31
Deposits by customers,	209 75
	<hr/>
Total liabilities,	\$54,209 06
Loans repayment account,	18,000 00
Profit and loss balance,	17,547 73
	<hr/>
Total credits,	\$89,756 79

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$41,614 30	
Income from sale of electricity,		\$41,617 68
municipal buildings,		564 85
Appropriation for street lights,		8,000 00
Balance to profit and loss,	8,568 23	
	<hr/>	<hr/>
	\$50,182 53	\$50,182 53

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1919,		\$14,079 51
Balance of manufacturing account,		8,568 23
Jobbing,		1,142 06
Other items of income,		99 13
Depreciation,	\$2,492 39	
Returned to town treasury,	2,879 97	
Other items,	968 84	
Balance Dec. 31, 1920,	17,547 73	
	<hr/>	<hr/>
	\$23,888 93	\$23,888 93

HOLDEN.

ASSETS.

Electric plant:		
Buildings,	\$300 00	
Electric plant,	900 00	
Overhead lines,	32,501 43	
Transformers,	3,700 00	
Meters,	2,400 00	
Street lamps and fixtures,	650 00	
	<hr/>	\$40,451 43
Other assets:		
Cash,	\$413 11	
Depreciation fund,	1,001 08	
Due for electricity,	1,636 95	
Electric tools and implements,	122 30	
Other electric materials and supplies on hand,	587 17	
	<hr/>	3,760 61
Total assets,		<hr/> \$44,212 04

LIABILITIES.

Appropriations for construction,	\$16,107 76
Notes payable,	1,400 00
Unpaid bills,	4,186 27
Interest accrued but not due,	6 98
	<hr/>
Total liabilities,	\$21,701 01
Loans repayment account,	10,600 00
Profit and loss balance,	11,911 03
	<hr/>
Total credits,	\$44,212 04

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,893 96	
Income from sale of electricity,		\$10,661 17
municipal buildings,		265 77
Appropriation for street lights,		2,551 04
Balance to profit and loss,	4,584 02	
	<hr/>	<hr/>
	\$13,477 98	\$13,477 98

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1919,		\$9,749 38
Balance of manufacturing account,		4,584 02
Interest received,		44 58
Interest paid,	\$100 51	
Depreciation,	1,086 00	
Notes paid,	1,200 00	
Other items,	80 44	
Balance Dec. 31, 1920,	11,911 03	
	<hr/>	<hr/>
	\$14,377 98	\$14,377 98

HOLYOKE.

(For year ended Nov. 30, 1920.)

ASSETS.

Gas plant:

Lands,	\$77,930 00	
Buildings,	217,953 61	
Machinery and equipment,	202,584 15	
Holders,	44,306 83	
Mains and services,	278,119 11	
Meters,	99,451 46	
	<hr/>	\$920,345 16

Electric plant:

Lands,	\$76,847 00	
Buildings,	79,609 58	
Steam plant,	283,274 20	
Electric plant,	62,720 06	
Hydraulic plant equipment,	10,948 02	
Overhead lines,	100,682 02	
Underground conduits,	82,881 38	
Underground wires and cables,	53,132 58	
Transformers,	74,249 66	
Meters,	113,176 12	
Street lamps and fixtures,	5,813 82	
	<hr/>	943,334 44

Other assets:

Cash,	\$1,299 00
Depreciation fund,	15,532 23
Due for gas,	7,493 09
Due for electricity,	40,062 97
Sundry accounts receivable,	15,528 02
Gas coal on hand,	43,528 08
Coke on hand,	2,050 50
Tar on hand,	1,908 36
Enrichers on hand,	6,449 15
Purifying materials on hand,	1,339 41
Retort carbon on hand,	147 60
Drip oil on hand,	500 00
Ammonia on hand,	613 38
Gas fixtures on hand,	3,758 59
Gas tools and implements,	13,493 54

Other assets — *Concluded.*

Electric fuel on hand,	\$39,340 00	
Electric fixtures on hand,	1,187 92	
Electric tools and implements,	4,767 85	
Other electric materials and supplies on hand,	5,229 62	
Stable and garage equipment,	15,900 00	
Office furniture,	4,500 00	
Insurance,	3,972 56	
	<hr/>	\$228,601 87
Total assets,		\$2,092,281 47

LIABILITIES.

Bonds outstanding,	\$880,500 00
Unpaid bills,	48,385 01
Interest accrued but not due,	4,719 17
Operation fund overdrawn,	135,458 62
Amounts due from the plant, not included above,	2,514 51
	<hr/>
Total liabilities,	\$1,071,577 31
Loans repayment account,	805,500 00
Profit and loss balance,	215,204 16
	<hr/>
Total credits,	\$2,092,281 47

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas),	\$390,131 39	
Operating expenses (electric),	485,198 52	
Income from sale of gas,		\$365,214 22
municipal buildings (gas),		2,826 24
residuals,		8,725 74
other sources (gas),		46 00
sale of electricity,		558,067 31
municipal buildings (electricity),		7,150 60
other sources (electric),		4 00
Appropriation for street lights,		34,321 75
Balance to profit and loss:		
Gas,		13,319 19
Electric,	114,345 14	
	<hr/>	<hr/>
	\$989,675 05	\$989,675 05

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Nov. 30, 1919,		\$263,937 59
Balance of gas manufacturing account,	\$13,319 19	
Balance of electric manufacturing account,		114,345 14
Interest received,		1,299 00
Jobbing,		3,256 73
Other items of income,		19 73
Interest paid,	35,720 84	
Depreciation,	60,114 00	
Bonds paid,	58,500 00	
Balance Nov. 30, 1920,	215,204 16	
	<hr/>	<hr/>
	\$382,858 19	\$382,858 19

HUDSON.

ASSETS.

Electric plant:

Lands,	\$500 00	
Buildings,	9,738 47	
Steam plant,	49,495 10	
Electric plant,	21,409 03	
Side track,	645 22	
Overhead lines,	30,120 69	
Transformers,	12,337 68	
Meters,	12,595 02	
Street lamps and fixtures,	1,808 11	
		<hr/>
		\$138,649 32

Other assets:

Cash,	\$610 75	
Due for electricity,	9,488 97	
Sundry accounts receivable,	485 68	
Fuel on hand,	9,582 26	
Electric tools and implements,	2,506 42	
Other electric materials and supplies on hand,	1,831 70	
Office furniture,	442 89	
Insurance,	102 45	
		<hr/>
		25,051 12

Total assets,	\$163,700 44
-------------------------	--------------

LIABILITIES.

Appropriations for construction,	\$18,241 39
Bonds outstanding,	49,500 00
Notes payable,	11,500 00
Interest accrued but not due,	710 51

Total liabilities,	\$79,951 90
Loans repayment account,	58,000 00
Profit and loss account,	25,748 54

Total credits,	\$163,700 44
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$59,411 28	
Income from sale of electricity,		\$75,268 60
municipal buildings,		893 16
Appropriation for street lights,		5,000 00
Balance to profit and loss,	21,750 48	
	<hr/>	<hr/>
	\$81,161 76	\$81,161 76

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1919,		\$16,165 35
Balance of manufacturing account,		21,750 48
Interest received,		197 19
Jobbing,		247 04
Interest paid,	\$2,861 97	
Depreciation,	4,686 66	
Bonds and notes paid,	5,000 00	
Other items,	62 89	
Balance Dec. 31, 1920,	25,748 54	
	<hr/>	
	\$38,360 06	\$38,360 06

HULL.

ASSETS.

Electric plant:		
Lands and buildings,	\$26,312 40	
Electric plant,	12,771 80	
Overhead lines,	66,281 75	
Transformers,	10,947 46	
Meters,	20,366 96	
	<hr/>	\$136,680 37
Other assets:		
Cash,	\$1,695 87	
Depreciation fund,	1,042 77	
Sinking funds,	6,173 11	
Due for electricity,	3,395 71	
Electric tools and implements,	2,812 62	
Other electric materials and supplies on hand,	8,569 35	
Stable and garage equipment,	4,150 00	
Office furniture,	4,556 06	
Insurance,	285 85	
	<hr/>	32,681 34
Total assets,		\$169,361 71
Profit and loss balance,		19,507 12
		<hr/>
Total debits,		\$188,868 83

LIABILITIES.

Appropriations for construction,	\$30,375 45
Notes payable,	8,500 00
Unpaid bills,	4,103 60
Deposits by customers,	5,268 86
Interest accrued but not due,	47 81
Sinking fund reserve,	6,173 11
	<hr/>
Total liabilities,	\$54,468 83
Loans repayment account,	134,400 00
	<hr/>
Total credits,	\$188,868 83

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$54,981 94	
Income from sale of electricity,		\$56,237 89
municipal buildings,		1,194 28
other sources,		750 00
Appropriation for street lights,		5,500 00
Balance to profit and loss,	8,700 23	
	<hr/>	<hr/>
	\$63,682 17	\$63,682 17

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1919,	\$17,547 00	
Balance of manufacturing account,		\$8,700 23
Interest received,		57 81
Income from sinking fund,		447 75
Jobbing,		152 20
Correcting entries,		39,710 16
Interest paid,	708 89	
Note paid,	500 00	
Transferred to sinking fund,	1,247 75	
Loans repayment account,	24,185 76	
Depreciation,	8,004 11	
Sinking fund reserve,	14,925 36	
Other items,	1,456 40	
Balance Dec. 31, 1920,		19,507 12
	<hr/>	<hr/>
	\$68,575 27	\$68,575 27

IPSWICH.

ASSETS.

Electric plant:		
Buildings,	\$7,862 83	
Steam plant,	15,581 84	
Electric plant,	9,730 29	
Overhead lines,	51,418 82	
Transformers,	3,062 56	
Meters,	3,763 82	
Street lamps and fixtures,	609 44	
	<hr/>	\$92,029 60
Other assets:		
Due for electricity,	\$4,074 70	
Sundry accounts receivable,	601 67	
Electric fuel on hand,	2,000 00	
Electric tools and implements,	469 94	
Other electric materials and supplies on hand,	310 00	
	<hr/>	7,456 31
		<hr/>
Total assets,		\$99,485 91

LIABILITIES.

Appropriations for construction,	\$1,511 06
Notes payable,	55,900 00
Interest accrued but not due,	332 50
Total liabilities,	<u>\$57,743 56</u>
Loans repayment account,	32,100 00
Profit and loss balance,	9,642 35
Total credits,	<u>\$99,485 91</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$35,294 37	
Income from sale of electricity,		\$30,893 80
municipal buildings,		833 83
other sources,		3,718 60
Appropriation for street lights,		10,707 00
Balance to profit and loss,	10,858 86	
	<u>\$46,153 23</u>	<u>\$46,153 23</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1919,		\$8,519 99
Balance of manufacturing account,		10,858 86
Jobbing,		16 31
Interest paid,	\$2,402 81	
Depreciation,	3,300 00	
Notes paid,	4,050 00	
Balance Dec. 31, 1920,	9,642 35	
	<u>\$19,395 16</u>	<u>\$19,395 16</u>

LITTLETON.

ASSETS.

Electric plant:		
Electric plant,	\$593 51	
Overhead lines,	17,694 79	
Transformers,	1,683 25	
Meters,	1,756 59	
Street lamps and fixtures,	519 67	
	<u>\$22,247 81</u>	
Other assets:		
Cash,	\$313 31	
Depreciation fund,	3,600 53	
Due for electricity,	1,843 33	
Sundry accounts receivable,	592 41	
Electric tools and implements,	350 57	
Other electric materials and supplies on hand,	1,103 89	
	<u>7,804 04</u>	
Total assets,		<u>\$30,051 85</u>

LIABILITIES.		
Appropriations for construction,		\$8,767 18
Bonds outstanding,		10,500 00
Interest accrued but not due,		105 00
Total liabilities,		\$19,372 18
Loans repayment account,		6,125 00
Profit and loss balance,		4,554 67
Total credits,		\$30,051 85

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses,		\$5,169 22	
Income from sale of electricity,			\$6,269 95
municipal buildings,			230 97
water department,			973 00
Appropriation for street lights,			1,000 00
Balance to profit and loss,		3,304 70	
		\$8,473 92	\$8,473 92

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance Dec. 31, 1919,			\$2,918 43
Balance of manufacturing account,			3,304 70
Interest received,			123 19
Jobbing,			99 25
Interest paid,	\$435 00		
Depreciation,	731 77		
Bond paid,	500 00		
Other items,	224 13		
Balance Dec. 31, 1920,	4,554 67		
		\$6,445 57	\$6,445 57

LUNENBURG.¹

MANUFACTURING ACCOUNT (TO MAY 31, 1920).		Dr.	Cr.
Operating expenses,		\$1,766 87	
Income from sale of electricity,			\$1,541 84
Appropriation for street lights,			1,780 00
Balance to profit and loss,		1,554 97	
		\$3,321 84	\$3,321 84

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance Dec. 31, 1919,			\$1,415 85
Balance of manufacturing account,			1,554 97
Interest received,			1 29

¹ Plant sold to Fitchburg Gas and Electric Light Company May 31, 1920.

	DR.	CR.
Other items of income,		\$0 18
Interest paid,	\$251 89	
Balance May 31, 1920,	2,720 40	
	<hr/>	<hr/>
	\$2,972 29	\$2,972 29

MANSFIELD.

ASSETS.

Electric plant:		
Lands,	\$2,000 00	
Buildings,	13,063 24	
Electric plant,	7,378 09	
Overhead lines,	28,383 15	
Transformers,	11,650 42	
Meters,	11,404 18	
Street lamps and fixtures,	4,344 46	
	<hr/>	\$78,223 54
Other assets:		
Cash,	\$5,883 90	
Depreciation fund,	2,320 00	
Sinking funds,	25,716 05	
Due for electricity,	9,670 63	
Sundry accounts receivable,	7,630 06	
Electric tools and implements,	969 27	
Other electric materials and supplies on hand,	18,834 36	
Stable and garage equipment,	1,014 87	
Office furniture,	2,781 04	
	<hr/>	74,820 18
Total assets,		<hr/> \$153,043 72

LIABILITIES.

Appropriations for construction,	\$8,738 82
Bonds outstanding,	79,500 00
Unpaid bills,	8,257 26
Interest accrued but not due,	853 33
Sinking fund reserve,	25,716 05
	<hr/>
Total liabilities,	\$123,065 46
Loans repayment account,	25,900 00
Profit and loss balance,	4,078 26
	<hr/>
Total credits,	\$153,043 72

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$92,578 12	
Income from sale of electricity,		\$93,492 01
municipal buildings,		1,135 37
other sources,		1,157 22
Appropriation for street lights,		11,003 92
Balance to profit and loss,	14,210 40	
	<hr/>	<hr/>
	\$106,788 52	\$106,788 52

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1919,		\$22,622 93
Balance of manufacturing account,		14,210 40
Income from sinking fund,		1,348 70
Jobbing,		2,758 05
Other items of income,		31 78
Interest paid,	\$3,213 33	
Bonds paid,	2,000 00	
Transferred to sinking fund,	1,000 00	
Depreciation,	2,718 30	
Adjustment of loans repayment account,	1,933 25	
Sinking fund reserve,	25,716 05	
Other items,	312 67	
Balance Dec. 31, 1920,	4,078 26	
	<hr/>	
	\$40,971 86	\$40,971 86

MARBLEHEAD.

ASSETS.

Electric plant:		
Lands,	\$10,650 00	
Buildings,	14,398 39	
Steam plant,	37,316 33	
Electric plant,	15,627 51	
Overhead lines,	26,523 28	
Transformers,	11,622 48	
Meters,	18,583 99	
Street lamps and fixtures,	7,655 30	
	<hr/>	\$142,377 28
Other assets:		
Cash,	\$2,482 55	
Depreciation fund,	13,493 90	
Sinking funds,	41,499 90	
Due for electricity,	7,273 40	
Sundry accounts receivable,	176 31	
Electric fuel on hand,	7,917 43	
Electric tools and implements,	637 32	
Other electric materials and supplies on hand,	3,093 11	
Stable and garage equipment,	1,058 16	
Office furniture,	285 10	
	<hr/>	77,917 18
Total assets,		\$220,294 46

LIABILITIES.

Appropriations for construction,	\$40,714 78
Bonds outstanding,	58,000 00
Interest accrued but not due,	1,053 34
Sinking fund reserve,	41,499 90
Total liabilities,	\$141,268 02
Loans repayment account,	51,500 00
Profit and loss account,	27,526 44
Total credits,	\$220,294 46

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$66,938 24	
Income from sale of electricity,		\$61,298 67
municipal buildings,		2,180 24
Appropriations from the tax levy,		22,216 00
Balance to profit and loss,	18,756 67	
	<hr/>	<hr/>
	\$85,694 91	\$85,694 91

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1919,		\$41,961 84
Balance of manufacturing account,		18,756 67
Interest received,		212 33
Income from sinking fund,		1,551 90
Jobbing,		132 01
Adjustment of loans repayment account,		18,000 00
Other items of income,		7 90
Interest paid,	\$2,386 67	
Bonds paid,	2,000 00	
Transferred to sinking fund,	1,000 00	
Depreciation,	6,193 77	
Sinking fund reserve,	41,499 90	
Other items,	15 87	
Balance Dec. 31, 1920,	27,526 44	
	<hr/>	<hr/>
	\$80,622 65	\$80,622 65

MERRIMAC.

ASSETS.

Electric plant:		
Steam plant,	\$3,002 02	
Electric plant,	3,077 51	
Overhead lines,	16,349 42	
Transformers,	3,722 31	
Meters,	2,367 45	
	<hr/>	\$28,518 71
Other assets:		
Cash,	\$3,407 49	
Depreciation fund,	1,358 24	
Due for electricity,	2,261 45	
Electric fuel on hand,	1,114 95	
Electric tools and implements,	224 99	
Other electric materials and supplies on hand,	1,610 91	
Reserve fund,	1,744 18	
	<hr/>	11,722 21
Total assets,		<hr/> \$40,240 92

LIABILITIES.

Appropriations for construction,	\$5,503 16
Overdraft for construction,	322 67
Bonds outstanding,	3,000 00

Unpaid bills,	\$878 87
Interest accrued but not due,	55 00
Total liabilities,	<u>\$9,759 70</u>
Loans repayment account,	14,700 00
Profit and loss balance,	15,781 22
Total credits,	<u>\$40,240 92</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$12,905 86	
Income from sale of electricity,		\$15,315 83
municipal buildings,		315 56
other sources,		16 05
Appropriation for street lights,		1,608 00
Balance to profit and loss,	4,349 58	
	<u>\$17,255 44</u>	<u>\$17,255 44</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1919,		\$12,605 99
Balance of manufacturing account,		4,349 58
Interest received,		270 08
Jobbing,		257 46
Interest paid,	\$130 83	
Depreciation,	1,071 06	
Bond paid,	500 00	
Balance Dec. 31, 1920,	15,781 22	
	<u>\$17,483 11</u>	<u>\$17,483 11</u>

MIDDLEBOROUGH.

ASSETS.

Gas plant:		
Lands,	\$1,200 00	
Buildings,	2,777 30	
Machinery and equipment,	7,339 55	
Mains,	26,528 27	
Meters,	5,364 04	
	<u></u>	\$43,209 16
Electric plant:		
Lands,	\$6,000 00	
Buildings,	4,338 44	
Steam plant,	583 45	
Electric plant,	2,926 72	
Hydraulic plant equipment,	11,049 16	
Overhead lines,	36,594 38	
Gas producer plant,	2,189 26	
Gas engine plant,	5,797 46	
Transformers,	13,223 56	
Meters,	15,282 24	
Street lamps and fixtures,	1,143 67	
	<u></u>	99,128 34

Other assets:

Cash,	\$4,154 01	
Depreciation fund,	3,984 36	
Due for gas,	4,151 77	
Due for electricity,	13,100 14	
Sundry accounts receivable,	486 70	
Gas coal on hand,	265 00	
Coke on hand,	516 00	
Enrichers on hand,	1,185 71	
Purifying materials on hand,	50 00	
Other gas materials on hand,	5,396 20	
Gas tools and implements,	306 25	
Electric fuel on hand,	42 00	
Electric tools and implements,	569 00	
Other electric materials and supplies on hand,	1,405 42	
Stable and garage equipment,	2,200 00	
Office furniture, etc.,	708 68	
		\$38,521 24
Total assets,		\$180,858 74

LIABILITIES.

Appropriations for construction,	\$45,992 39
Bonds outstanding,	12,000 00
Notes payable,	20,000 00
Unpaid bills,	1,513 16
Deposits by customers,	8 00
Interest accrued but not due,	213 33
Total liabilities,	\$79,726 88
Loans repayment account,	82,200 00
Profit and loss balance,	18,931 86
Total credits,	\$180,858 74

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas),	\$21,721 54	
Operating expenses (electric),	26,362 02	
Income from sale of gas,		\$20,554 87
municipal buildings (gas),		81 53
sale of electricity,		46,688 02
municipal buildings (electricity),		977 22
Appropriation for street lights,		2,000 00
Balance to profit and loss:		
Gas,		1,085 14
Electric,	23,303 22	
	\$71,386 78	\$71,386 78

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1919,		\$9,281 10
Balance of gas manufacturing account,	\$1,085 14	
Balance of electric manufacturing account,		23,303 22
Other items of income,		7 50

	Dr.	Cr.
Interest paid,	\$1,413 33	
Depreciation,	6,929 07	
Bonds paid,	4,000 00	
Other items,	232 42	
Balance Dec. 31, 1920,	18,931 86	
	<hr/>	<hr/>
	\$32,591 82	\$32,591 82

MIDDLETON.

ASSETS.

Electric plant:		
Overhead lines,	\$9,576 68	
Transformers,	68 20	
Meters,	650 07	
Street lamps and fixtures,	419 38	
	<hr/>	\$10,714 33
Other assets:		
Depreciation fund,	\$775 68	
Sundry accounts receivable,	305 40	
Electric tools and implements,	20 00	
Other electric materials and supplies on hand,	20 22	
Insurance,	20 00	
	<hr/>	1,141 30
Total assets,		<hr/> \$11,855 63

LIABILITIES.

Appropriations for construction,	\$5,467 83
Notes payable,	3,000 00
Unpaid bills,	896 33
Interest accrued but not due,	10 63
	<hr/>
Total liabilities,	\$9,374 79
Loans repayment account,	1,500 00
Profit and loss balance,	980 84
	<hr/>
	\$11,855 63

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$2,444 87	
Income from sale of electricity,		\$2,118 64
municipal buildings,		114 54
Appropriations from the tax levy,		1,620 82
Balance to profit and loss,	1,409 13	
	<hr/>	<hr/>
	\$3,854 00	\$3,854 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1919,		\$445 53
Balance of manufacturing account,		1,409 13
Interest paid,	\$148 82	

	DR.	CR.
Depreciation,	\$225 00	
Note paid,	500 00	
Balance Dec. 31, 1920,	980 84	
	<hr/>	<hr/>
	\$1,854 66	\$1,854 66

NORTH ATTLEBOROUGH.

ASSETS.

Electric plant:		
Buildings,	\$7,056 56	
Steam plant,	16,528 45	
Electric plant,	11,181 76	
Overhead lines,	49,806 42	
Transformers,	15,126 13	
Meters,	19,576 27	
Street lamps and fixtures,	296 54	
	<hr/>	\$119,572 13
Other assets:		
Cash,	\$901 40	
Depreciation fund,	2 96	
Sinking funds,	47,247 90	
Due for electricity,	8,718 78	
Sundry accounts receivable,	249 89	
Electric fuel on hand,	4,895 46	
Motors on hand,	416 38	
Electric tools and implements,	1,340 59	
Other electric materials and supplies on hand,	4,967 38	
Stable and garage equipment,	1,863 17	
Office furniture,	1,041 82	
	<hr/>	71,645 73
Total assets,		<hr/>
		\$191,217 86

LIABILITIES.

Appropriations for construction,	\$27,526 82
Bonds outstanding,	50,000 00
Overdrafts for construction,	881 73
Notes payable,	8,000 00
Unpaid bills,	3,371 23
Interest accrued but not due,	53 33
Sinking fund reserve,	47,247 90
Other amounts due,	227 18
	<hr/>
Total liabilities,	\$137,308 19
Loans repayment account,	49,900 00
Profit and loss balance,	4,009 67
	<hr/>
	\$191,217 86

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$54,175 58	
Income from sale of electricity,		\$67,150 96
municipal buildings,		1,249 35
Appropriation for street lights,		7,987 00
Balance to profit and loss,	22,211 73	
	<hr/>	<hr/>
	\$76,387 31	\$76,387 31

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1919,		\$8,188 97
Balance of manufacturing account,		22,211 73
Income from sinking fund,		2,000 59
Adjustment of loans repayment account,		29,000 00
Other items of income,		20
Interest paid,	\$2,346 66	
Depreciation,	5,797 26	
Notes paid,	2,000 00	
Sinking fund reserve,	47,247 90	
Balance Dec. 31, 1920,	4,009 67	
	<hr/>	<hr/>
	\$61,401 49	\$61,401 49

NORWOOD.

ASSETS.

Electric plant:		
Lands,	\$3,477 00	
Buildings,	15,887 94	
Electric plant,	56,136 93	
Overhead lines,	75,372 85	
Underground conduits, wires and cables,	18,138 92	
Transformers,	27,390 74	
Meters,	21,322 17	
Street lamps and fixtures,	3,064 29	
	<hr/>	\$220,790 84
Other assets:		
Cash,	\$645 71	
Due for electricity,	24,380 37	
Sundry accounts receivable,	106 53	
Electric tools and implements,	407 59	
Other electric materials and supplies on hand,	5,186 83	
Stable and garage equipment,	1,917 80	
Office furniture,	1,963 86	
Insurance,	48 50	
	<hr/>	34,657 19
Total assets,		<hr/>
		\$255,448 03

LIABILITIES.

Appropriations for construction,	\$12,551 59
Notes payable,	81,000 00
Unpaid bills,	24,570 22
Interest accrued but not due,	694 00
Total liabilities,	<u>\$118,815 81</u>
Loans repayment account,	63,808 00
Profit and loss balance,	72,824 22
	<u>\$255,448 03</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$115,779 87	
Income from sale of electricity,		\$129,711 11
municipal buildings,		5,997 39
other sources,		322 45
Appropriation for street lights,		6,000 00
Balance to profit and loss,	26,251 08	
	<u>\$142,030 95</u>	<u>\$142,030 95</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1919,		\$68,184 40
Balance of manufacturing account,		26,251 08
Bond premium,		15 00
Rents,		272 00
Jobbing,		1,020 59
Interest paid,	\$3,705 65	
Depreciation,	6,090 00	
Notes paid,	13,050 00	
Other items,	73 20	
Balance Dec. 31, 1920,	72,824 22	
	<u>\$95,743 07</u>	<u>\$95,743 07</u>

PAXTON.

ASSETS.

Electric plant:		
Buildings,	\$293 44	
Electric plant,	624 50	
Overhead lines,	6,539 01	
Transformers,	1,030 78	
Meters,	491 72	
Street lamps and fixtures,	279 41	
	<u>\$9,258 86</u>	
Other assets:		
Cash,	\$1,895 20	
Depreciation fund,	226 21	
Due for electricity,	844 00	
Electric fixtures on hand,	10 00	
Other electric materials and supplies on hand,	957 93	
	<u>3,933 34</u>	
Total assets,		<u>\$13,192 20</u>

LIABILITIES.	
Appropriations for construction,	\$1,515 07
Notes payable,	3,500 00
Unpaid bills,	166 26
Interest accrued but not due,	80 00
Total liabilities,	<u>\$5,261 33</u>
Loans repayment account,	3,500 00
Profit and loss balance,	4,430 87
Total credits,	<u>\$13,192 20</u>

MANUFACTURING ACCOUNT.		
	Dr.	Cr.
Operating expenses,	\$1,773 17	
Income from sale of electricity,		\$2,048 38
municipal buildings,		32 04
Appropriation for street lights,		1,230 00
Balance to profit and loss,	1,537 25	
	<u>\$3,310 42</u>	<u>\$3,310 42</u>

PROFIT AND LOSS ACCOUNT.		DR.	CR.
Balance Dec. 31, 1919,	. . . . .		\$4,043 11
Balance of manufacturing account,	. . . . .		1,537 25
Interest paid,	. . . . .	\$80 00	
Depreciation,	. . . . .	569 49	
Note paid,	. . . . .	500 00	
Balance Dec. 31, 1920,	. . . . .	4,430 87	
		<u>\$5,580 36</u>	<u>\$5,580 36</u>

PEABODY.	
ASSETS.	
Electric plant:	
Lands,	\$1,690 00
Buildings,	12,581 14
Steam plant,	52,128 40
Electric plant,	23,527 65
Overhead lines,	60,634 35
Inside wiring,	768 95
Transformers,	26,928 10
Meters,	19,550 89
Street lamps and fixtures,	500 00
	<u>\$198,309 48</u>
Other assets:	
Depreciation fund,	\$804 17
Sinking funds,	37,712 17
Due for electricity,	41,932 31
Electric fuel on hand,	937 50
Motors on hand,	1,296 96
Electric tools and implements,	700 00
Other electric materials and supplies on hand,	11,580 22
Stable and garage equipment,	1,600 00
	<u>96,563 33</u>
Total assets,	<u>\$294,872 81</u>

LIABILITIES.

Appropriations for construction,	\$80,834 32
Overdrafts for construction,	4,663 79
Bonds outstanding,	98,000 00
Unpaid bills,	13,600 60
Interest accrued but not due,	1,095 83
Sinking fund reserve,	37,712 17
Total liabilities,	<u>\$235,906 71</u>
Loans repayment account,	56,700 00
Profit and loss balance,	2,266 10
Total credits,	<u>\$294,872 81</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (electric),	\$171,353 10	
Income from sale of electricity,		\$180,270 44
municipal buildings,		4,759 46
other sources,		600 00
Appropriations from the tax levy,		5,720 00
Balance to profit and loss,	19,996 80	
	<u>\$191,349 90</u>	<u>\$191,349 90</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1919,		\$13,526 38
Balance of manufacturing account,		19,996 80
Income from sinking fund,		1,752 09
Adjustment of loans repayment account,		22,000 00
Other items of income,		764 07
Interest paid,	\$4,055 83	
Sinking fund reserve,	37,712 17	
Depreciation,	7,005 24	
Bonds paid,	6,000 00	
Transferred to sinking fund,	1,000 00	
Balance Dec. 31, 1920,	2,266 10	
	<u>\$58,039 34</u>	<u>\$58,039 34</u>

PRINCETON.

ASSETS.

Electric plant:	
Lands,	\$500 00
Buildings,	500 00
Overhead lines,	13,006 77
Transformers,	2,270 06
Meters,	811 41
	<u>\$17,088 24</u>
Other assets:	
Cash,	\$120 00
Depreciation fund,	288 50
Due for electricity,	108 25
	<u>516 75</u>
Total assets,	<u>\$17,604 99</u>

LIABILITIES.		
Appropriations for construction,		\$1,081 19
Notes payable,		8,000 00
Interest accrued but not due,		120 00
Total liabilities,		<u>\$9,201 19</u>
Loans repayment account,		7,000 00
Profit and loss balance,		1,403 80
Total credits,		<u>\$17,604 99</u>

MANUFACTURING ACCOUNT.		
	Dr.	Cr.
Operating expenses,	\$2,950 37	
Income from sale of electricity,		\$2,118 26
municipal buildings,		49 96
other sources,		72 90
Appropriations from the tax levy,		2,407 32
Balance to profit and loss,	1,698 07	
	<u>\$4,648 44</u>	<u>\$4,648 44</u>

PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance Dec. 31, 1919,		\$1,454 77
Balance of manufacturing account,		1,698 07
Interest received,		50 96
Interest paid,	\$325 00	
Depreciation,	475 00	
Notes paid,	1,000 00	
Balance Dec. 31, 1920,	1,403 80	
	<u>\$3,203 80</u>	<u>\$3,203 80</u>

READING.		
ASSETS.		
Electric plant:		
Lands,	\$2,575 80	
Buildings,	20,433 87	
Steam plant,	81,776 36	
Electric plant,	39,767 67	
Overhead lines,	123,025 65	
Transformers,	21,671 33	
Meters,	22,606 30	
Street lamps and fixtures,	12,803 47	
	<u>\$324,660 45</u>	
Other assets:		
Cash,	\$8,566 84	
Due for electricity,	14,875 03	
Sundry accounts receivable,	8,087 25	
Electric fuel on hand,	10,717 25	
Electric tools and implements,	2,221 92	

Other assets — *Concluded.*

Other electric materials and supplies on hand, .	\$22,355 19	
Stable and garage equipment,	2,892 24	
Office furniture,	1,571 60	
		<u>\$71,287 32</u>
Total assets,		\$395,947 77
Profit and loss balance,		1,306 59
Total debits,		<u>\$397,254 36</u>

LIABILITIES.

Appropriations for construction,	\$30,678 26
Bonds outstanding,	137,000 00
Notes payable,	32,000 00
Unpaid bills,	37,472 97
Deposits by customers,	332 26
Interest accrued but not due,	1,870 87
Loan from town,	5,000 00
Total liabilities,	<u>\$244,354 36</u>
Loans repayment account,	152,900 00
Total credits,	<u>\$397,254 36</u>

MANUFACTURING ACCOUNT.

	DR.	Cr.
Operating expenses,	\$90,757 26	
Income from sale of electricity,		\$112,110 90
municipal buildings,		3,041 21
Appropriation for street lights,		11,000 00
Balance to profit and loss,	35,394 85	
	<u>\$126,152 11</u>	<u>\$126,152 11</u>

PROFIT AND LOSS ACCOUNT.

	DR.	Cr.
Balance Dec. 31, 1919,		\$3,861 73
Balance of manufacturing account,		35,394 85
Interest received,		283 08
Jobbing,		239 89
Bond premiums and interest,		571 69
Interest paid,	\$7,850 70	
Depreciation,	15,507 13	
Bonds and notes paid,	18,300 00	
Balance Dec. 31, 1920,		1,306 59
	<u>\$41,657 83</u>	<u>\$41,657 83</u>

ROWLEY.

ASSETS.

Electric plant:		
Buildings,	\$300 00	
Electric plant,	750 00	
Overhead lines,	17,449 87	
Transformers,	1,416 78	
Meters,	1,639 74	
Street lamps and fixtures,	1,237 16	
		<u>\$22,793 55</u>

Other assets:

Cash,	\$15 49	
Depreciation fund,	1 00	
Due for electricity,	1,111 13	
Electric fixtures on hand,	35 00	
Electric tools and implements,	125 00	
Other electric materials and supplies on hand,	202 17	
Office furniture,	30 00	
		<hr/>
		\$1,519 79
		<hr/>
Total assets,		\$24,313 34
Profit and loss balance,		7 38
		<hr/>
Total debits,		\$24,320 72

LIABILITIES.

Appropriations for construction,	\$3,606 46
Notes payable,	8,000 00
Unpaid bills,	1,475 68
Interest accrued but not due,	38 58
	<hr/>
Total liabilities,	\$13,120 72
Loans repayment account,	11,200 00
	<hr/>
Total credits,	\$24,320 72

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,639 34	
Income from sale of electricity,		\$3,183 10
municipal buildings,		85 91
other sources,		96 35
Appropriation for street lights,		1,700 00
Balance to profit and loss,	1,426 02	
	<hr/>	<hr/>
	\$5,065 36	\$5,065 36

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1919,		\$79 09
Balance of manufacturing account,		1,426 02
Interest received,		28 76
Interest paid,	\$324 58	
Depreciation,	816 67	
Note paid,	400 00	
Balance Dec. 31, 1920,		7 38
	<hr/>	<hr/>
	\$1,541 25	\$1,541 25

RUSSELL.

ASSETS.

Electric plant:		
Overhead lines,	\$7,928 16	
Transformers,	741 48	
Meters,	544 57	
Street lamps and fixtures,	317 18	
	<hr/>	\$9,531 39
Other assets:		
Cash,	\$197 43	
Due for electricity,	268 50	
Electric fixtures on hand,	26 74	
Electric tools and implements,	40 61	
Other electric materials and supplies on hand,	743 51	
	<hr/>	1,276 79
Total assets,		\$10,808 18

LIABILITIES.

Appropriations for construction,	\$115 81
Notes payable,	10,000 00
Unpaid bills,	357 24
	<hr/>
Total liabilities,	\$10,473 05
Profit and loss balance,	335 13
	<hr/>
Total credits,	\$10,808 18

MANUFACTURING ACCOUNT (FROM JULY 1, 1920).

	Dr.	Cr.
Operating expenses,	\$130 80	
Income from sale of electricity,		\$291 39
municipal buildings,		18 00
Appropriation from the tax levy,		156 54
Balance to profit and loss,	335 13	
	<hr/>	<hr/>
	\$465 93	\$465 93

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account.		\$335 13
Balance Dec. 31, 1920,	\$335 13	

SHREWSBURY.

ASSETS.

Electric plant:	
Lands,	\$50 00
Buildings,	1,511 89
Electric plant,	2,712 22

Electric plant — *Concluded.*

Overhead lines,	\$43,772 52	
Transformers,	3,493 20	
Meters,	6,168 84	
Street lamps and fixtures,	696 20	
	<hr/>	\$58,404 87

Other assets:

Depreciation fund,	\$2,357 02	
Due for electricity,	5,472 63	
Electric tools and implements,	213 63	
	<hr/>	8,043 28
Total assets,		\$66,448 15

LIABILITIES.

Appropriations for construction,	\$18,569 37
Notes payable,	9,800 00
Unpaid bills,	2,468 20
Interest accrued but not due,	95 84
Total liabilities,	<hr/> \$30,933 41
Loans repayment account,	17,500 00
Profit and loss balance,	18,014 74
Total credits,	<hr/> \$66,448 15

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$22,069 50	
Income from sale of electricity,		\$22,688 56
municipal buildings,		165 83
Appropriation for street lights,		4,672 00
Balance to profit and loss,	5,456 89	
	<hr/>	<hr/>
	\$27,526 39	\$27,526 39

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1919,		\$16,131 71
Balance of manufacturing account,		5,456 89
Interest received,		329 27
Interest paid,	\$401 34	
Depreciation,	1,983 00	
Notes paid,	1,500 00	
Other items,	18 79	
Balance Dec. 31, 1920,	18,014 74	
	<hr/>	<hr/>
	\$21,917 87	\$21,917 87

SOUTH HADLEY.

ASSETS.

Electric plant:		
Overhead lines,	\$27,646 66	
Transformers,	6,395 69	
Meters,	8,841 89	
Street lamps and fixtures,	1,221 42	
	<hr/>	\$44,105 66

Other assets:

Cash,	\$10,899 68	
Depreciation fund,	4,620 30	
Due for electricity,	4,672 10	
Sundry accounts receivable,	617 04	
Electric tools and implements,	200 00	
Other electric materials and supplies on hand,	947 71	
Stable and garage equipment,	739 20	
Office furniture,	820 00	
		<u>\$23,516 03</u>
Total assets,		\$67,621 69

LIABILITIES.

Bonds outstanding,	\$30,000 00
Total liabilities,	<u>\$30,000 00</u>
Loans repayment account,	10,000 00
Profit and loss balance,	<u>27,621 69</u>
Total credits,	\$67,621 69

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$19,205 58	
Income from sale of electricity,		\$23,403 57
municipal buildings,		629 40
Appropriation for street lights,		5,691 98
Balance to profit and loss,	10,519 37	
	<u>\$29,724 95</u>	<u>\$29,724 95</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1919,		\$22,899 12
Balance of manufacturing account,		10,519 37
Jobbing,		7 79
Interest paid,	\$1,240 00	
Depreciation,	2,342 01	
Bonds paid,	2,000 00	
Other items,	222 58	
Balance Dec. 31, 1920,	27,621 69	
	<u>\$33,426 28</u>	<u>\$33,426 28</u>

SOUTHWICK.

ASSETS.

Electric plant:		
Overhead lines,	\$18,914 82	
Transformers,	1,730 73	
Meters,	729 15	
Street lamps and fixtures,	1,873 36	
	<u></u>	\$23,248 06

Other assets:

Cash,	\$1,788 40	
Due for electricity,	194 69	
		<u>\$1,983 09</u>
Total assets,		\$25,231 15
Profit and loss balance,		219 69
		<u>\$25,450 84</u>
Total debits,		\$25,450 84

LIABILITIES.

Bonds outstanding,	\$24,000 00
Interest accrued but not due,	293 33
Operation fund overdrawn,	157 51
	<u>\$24,450 84</u>
Total liabilities,	\$24,450 84
Loans repayment account,	1,000 00
	<u>\$25,450 84</u>
Total credits,	\$25,450 84

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$1,796 54	
Income from sale of electricity,		\$2,151 57
municipal buildings,		57 15
Appropriation for street lights,		1,500 00
Balance to profit and loss,	1,912 18	
	<u>\$3,708 72</u>	<u>\$3,708 72</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,		\$1,912 18
Interest received,		83 46
Bond premium,		228 00
Interest paid,	\$1,218 33	
Bonds paid,	1,000 00	
Other items,	225 00	
Balance Dec. 31, 1920,		219 69
	<u>\$2,443 33</u>	<u>\$2,443 33</u>

STERLING.

ASSETS.

Electric plant:		
Buildings,	\$475 58	
Electric plant,	976 57	
Overhead lines,	25,288 10	
Transformers,	2,562 44	
Meters,	952 06	
Street lamps and fixtures,	160 65	
	<u>\$30,415 40</u>	

Other assets:

Other permanent structures,	\$660 05	
Cash,	1,458 60	
Depreciation fund,	2 67	
Due for electricity,	257 98	
Electric fixtures on hand,	99 40	
Electric tools and implements,	235 36	
Other electric materials and supplies on hand,	722 65	
Office furniture,	49 42	
		<hr/>
		\$3,486 13
Total assets,		<hr/>
		\$33,901 53

LIABILITIES.

Appropriations for construction,	\$4,525 13	
Notes payable,	8,950 00	
Interest accrued but not due,	40 58	
		<hr/>
Total liabilities,	\$13,515 71	
Loans repayment account,	17,750 00	
Profit and loss balance,	2,635 82	
		<hr/>
		\$33,901 53

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$5,160 33	
Income from sale of electricity,		\$5,728 25
municipal buildings,		21 90
other sources,		445 32
Appropriations from the tax levy,		3,641 28
Balance to profit and loss,	4,676 42	
	<hr/>	<hr/>
	\$9,836 75	\$9,836 75

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1919,		\$1,562 63
Balance of manufacturing account,		4,676 42
Interest received,		5 54
Jobbing,		25 00
Interest paid,	\$342 49	
Depreciation,	941 28	
Notes paid,	2,350 00	
Balance Dec. 31, 1920,	2,635 82	
	<hr/>	<hr/>
	\$6,269 59	\$6,269 59

TAUNTON.

(For year ended Nov. 30, 1920.)

ASSETS.

Electric plant:	
Lands,	\$13,500 00
Buildings,	57,592 67
Wharf,	3,246 25

Electric plant — *Concluded.*

Steam plant,	\$209,471 60	
Electric plant,	51,409 34	
Overhead lines,	133,735 55	
Transformers,	68,160 43	
Meters,	39,932 35	
Street lamps and fixtures,	9,790 14	
		<hr/>
		\$586,838 33
Other assets:		
Cash,	\$410,579 69	
Sinking funds,	198,655 91	
Due for electricity,	37,072 42	
Sundry accounts receivable,	4,525 38	
Electric fuel on hand,	17,362 70	
Electric fixtures on hand,	1,846 07	
Electric tools and implements,	6,535 58	
Other electric materials and supplies on hand,	3,433 48	
Stable and garage equipment,	3,632 90	
Office furniture,	2,126 18	
		<hr/>
		685,770 31
Total assets,		\$1,272,608 64
Profit and loss balance,		13,961 05
		<hr/>
Total debits,		\$1,286,569 69

LIABILITIES.

Appropriations for construction,	\$20,173 50	
Bonds outstanding,	968,500 00	
Unpaid bills,	33,608 94	
Deposits by customers,	2,147 30	
Interest accrued but not due,	14,984 04	
Sinking fund reserve,	198,655 91	
		<hr/>
Total liabilities,		\$1,238,069 69
Loans repayment account,		48,500 00
		<hr/>
Total credits,		\$1,286,569 69

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$245,276 88	
Income from sale of electricity,		\$347,806 89
municipal buildings,		7,652 29
Appropriation for street lights,		30,000 00
Balance to profit and loss,	140,182 30	
	<hr/>	<hr/>
	\$385,459 18	\$385,459 18

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Nov. 30, 1919,	\$14,185 34	
Balance of manufacturing account,		\$140,182 30
Interest received,		2,694 71
Bond premiums,		1,360 83
Income from sinking fund,		8,617 91

	Dr.	Cr.
Jobbing,		\$382 64
Adjustment of loans repayment account, . .		123,159 09
Other items of income,		27 48
Interest paid,	\$28,981 25	
Bonds paid,	18,434 00	
Transferred to sinking fund,	6,500 00	
Depreciation,	23,286 42	
Sinking fund reserve,	198,655 91	
Other items,	343 09	
Balance Nov. 30, 1920,		13,961 05
	<hr/>	<hr/>
	\$290,386 01	\$290,386 01

TEMPLETON.

ASSETS.

Electric plant:		
Buildings,	\$188 00	
Electric plant,	726 73	
Overhead lines,	26,946 09	
Transformers,	2,238 78	
Meters,	4,014 34	
Street lamps and fixtures,	707 14	
	<hr/>	\$34,821 08
Other assets:		
Cash,	\$3,000 00	
Depreciation fund,	78 79	
Due for electricity,	1,854 14	
Sundry accounts receivable,	569 50	
Electric tools and implements,	2,205 21	
Other electric materials and supplies on hand, .	6,134 36	
Office furniture,	97 82	
	<hr/>	13,939 82
Total assets,		<hr/>
		\$48,760 90

LIABILITIES.

Appropriations for construction,	\$18,339 70
Notes payable,	12,183 34
Unpaid bills,	833 50
Total liabilities,	\$31,356 54
Loans repayment account,	12,816 66
Profit and loss balance,	4,587 70
Total credits,	<hr/>
	\$48,760 90

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$10,119 30	
Income from sale of electricity,		\$12,519 41
municipal buildings,		140 69
Appropriations from the tax levy,		2,782 09
Balance to profit and loss,	5,322 89	
	<hr/>	<hr/>
	\$15,442 19	\$15,442 19

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1919,		\$2,020 02
Balance of manufacturing account,		5,322 89
Interest received,		10 55
Appropriation for loss in 1919,		195 85
Other items of income,		476 56
Interest paid,	\$504 06	
Depreciation,	1,423 20	
Notes paid,	716 67	
Cash returned to town treasury,	794 24	
Balance Dec. 31, 1920,	4,587 70	
	<hr/>	<hr/>
	\$8,025 87	\$8,025 87

WAKEFIELD.

ASSETS.

Gas plant:		
Buildings,	\$9,173 16	
Machinery and equipment,	30,344 54	
Mains,	46,372 54	
Services,	4,999 88	
Meters,	18,206 37	
	<hr/>	\$109,096 49
Electric plant:		
Buildings,	\$5,654 26	
Steam plant,	7,462 66	
Electric plant,	8,593 35	
Overhead lines,	51,434 34	
Transformers,	12,074 73	
Meters,	13,880 98	
Street lamps and fixtures,	1,942 45	
	<hr/>	101,042 77
Other assets:		
Cash,	\$28,164 00	
Due for gas,	5,859 46	
Due for electricity,	7,744 41	
Sundry accounts receivable,	2,768 64	
Gas coal on hand,	997 00	
Coke on hand,	937 50	
Tar on hand,	300 00	
Enrichers on hand,	1,667 25	
Purifying materials on hand,	500 00	
Other gas materials on hand,	1,693 72	
Stock,	2,729 58	
Gas tools and implements,	899 10	
Electric tools and implements,	364 65	
• Other electric materials and supplies on hand,	531 84	
Stable and garage equipment,	4,628 00	
Office furniture,	2,044 19	
	<hr/>	61,829 34
Total assets,		\$271,968 60
Profit and loss balance,		57,543 85
Total debits,		<hr/>
		\$329,512 45

Electric plant:							
Lands,	.	.	.	.	.	.	\$440 00
Buildings,	.	.	.	.	.	.	7,170 00
Electric plant,	.	.	.	.	.	.	5,566 24

Electric plant — *Concluded.*

Overhead lines,	\$69,937 07	
Underground conduits,	490 00	
Underground wires and cables,	680 00	
Transformers,	9,814 15	
Meters,	12,901 39	
Street lamps and fixtures,	3,332 22	
		<hr/>
		\$110,331 07

Other assets:

Other permanent structures,	\$2,575 00	
Cash,	4,809 36	
Depreciation fund,	150 52	
Due for electricity,	9,629 23	
Sundry accounts receivable,	3,715 60	
Substation furniture, tools and appliances,	250 00	
Fuel on hand,	32 00	
Electric fixtures on hand,	6,271 54	
Electric tools and implements,	650 00	
Other electric materials and supplies on hand,	6,596 96	
Stable and garage equipment,	669 00	
Office furniture and supplies,	1,791 00	
		<hr/>
		37,140 21

Total assets,	\$147,471 28
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LIABILITIES.

Appropriations for construction,	\$28,569 19
Unpaid bills,	2,882 16
	<hr/>
Total liabilities,	\$31,451 35
Loans repayment account,	55,000 00
Profit and loss balance,	61,019 93
	<hr/>
Total credits,	\$147,471 28

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$47,794 26	
Income from sale of electricity,		\$60,095 37
municipal buildings,		1,086 60
Appropriation for street lights,		4,871 00
Balance to profit and loss,	18,258 71	
	<hr/>	<hr/>
	\$66,052 97	\$66,052 97

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1919,		\$46,424 07
Balance of manufacturing account,		18,258 71
Depreciation,	\$3,500 00	
Other items,	162 85	
Balance Dec. 31, 1920,	61,019 93	
	<hr/>	<hr/>
	\$64,682 78	\$64,682 78

WEST BOYLSTON.

ASSETS.

Electric plant:		
Electric plant,	\$842 50	
Overhead lines,	26,229 77	
Transformers,	1,677 50	
Meters,	1,891 56	
Street lamps and fixtures,	115 87	
	<hr/>	\$30,757 20
Other assets:		
Cash,	\$3,018 71	
Depreciation fund,	4,300 67	
Due for electricity,	914 38	
Electric fixtures on hand,	125 75	
Electric tools and implements,	100 46	
Other electric materials and supplies on hand,	325 00	
Office furniture,	20 00	
	<hr/>	8,804 97
Total assets,		<hr/> \$39,562 17

LIABILITIES.

Appropriations for construction,	\$19,970 14
Notes payable,	4,000 00
Interest accrued but not due,	8 88
	<hr/>
Total liabilities,	\$23,979 02
Loans repayment account,	10,000 00
Profit and loss balance,	5,583 15
	<hr/>
Total credits,	\$39,562 17

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,259 12	
Income from sale of electricity,		\$8,528 42
municipal buildings,		92 36
Appropriations from the tax levy,		2,508 89
Balance to profit and loss,	4,870 55	
	<hr/>	<hr/>
	\$11,129 67	\$11,129 67

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1919,		\$2,892 76
Balance of manufacturing account,		4,870 55
Other items of income,		6 50
Interest paid,	\$177 77	
Depreciation,	1,008 89	
Notes paid,	1,000 00	
Balance Dec. 31, 1920,	5,583 15	
	<hr/>	<hr/>
	\$7,769 81	\$7,769 81

WESTFIELD.

ASSETS.

Gas plant:

Lands,	\$5,250 00
Buildings,	28,187 83
Machinery and equipment,	63,417 98
Holders,	15,247 78
Mains and services,	59,664 99
Meters,	11,481 45

\$183,250 03

Electric plant:

Lands,	\$750 00
Buildings,	6,477 15
Steam plant,	1,838 72
Electric plant,	21,322 24
Overhead lines,	60,757 48
Underground conduits, wires and cables,	15,111 65
Transformers,	36,105 83
Meters,	20,258 27
Street lamps and fixtures,	2,420 94

165,042 28

Other assets:

Cash,	\$51,541 08
Due for gas,	5,600 29
Due for electricity,	25,255 82
Sundry accounts receivable,	4,632 26
Gas coal on hand,	11,991 28
Coke on hand,	139 00
Tar on hand,	165 85
Enrichers on hand,	1,795 00
Purifying materials on hand,	102 80
Other gas materials on hand,	1,250 72
Boiler fuel on hand,	3,761 24
Gas fixtures, etc., on hand,	3,065 18
Gas tools and implements,	3,202 81
Stores,	4,863 46
Electric fixtures on hand,	2,798 58
Electric tools and implements,	3,674 68
Other electric materials and supplies on hand,	12,239 80
Stable and garage equipment,	3,553 27
Office furniture,	2,167 66

141,800 78

Total assets, \$490,093 09

LIABILITIES.

Appropriations for construction,	\$46,441 20
Bonds outstanding,	185,000 00
Unpaid bills,	8,958 18

Deposits by customers,	\$2,269 34
Interest accrued but not due,	1,106 66
Amounts due from the plant, not included above,	565 12
<hr/>	
Total liabilities,	\$244,340 50
Loans repayment account,	174,000 00
Profit and loss balance,	71,752 59
<hr/>	
Total credits,	\$490,093 09

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas),	\$87,161 26	
(electric),	95,910 30	
Income from sale of gas,		\$96,702 39
municipal buildings (gas),		394 34
residuals,		11,767 95
other sources (gas),		244 23
sale of electricity,		142,583 17
municipal buildings (electricity),		2,983 19
other sources (electric),		632 44
Appropriation for street lights,		13,694 00
Balance to profit and loss:		
Gas,	21,947 65	
Electric,	63,982 50	
	<hr/>	<hr/>
	\$269,001 71	\$269,001 71

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1919,		\$39,411 27
Balance of gas manufacturing account,		21,947 65
Balance of electric manufacturing account,		63,982 50
Jobbing,		3,391 61
Other items of income,		547 13
Interest paid,	\$7,993 25	
Loss on sale of steam plant,	12,000 00	
Depreciation,	16,195 42	
Bonds paid,	20,000 00	
Other items,	1,335 90	
Balance Dec. 31, 1920,	71,752 59	
	<hr/>	<hr/>
	\$129,280 16	\$129,280 16

APPENDIX E. — GAS COMPANIES STATISTICS.

TABLE 1. — *Financial Statistics — Year ended June 30, 1921.*

COMPANY.	Capital Stock.	STOCKHOLDERS.		Value at Par of Stock held in Massachusetts.	Value of Property assessed locally.	TAXES PAID.		DIVIDENDS.		
		Whole Number.	Resident in Massachusetts.			Amount.	Per M sold.	Amount.	Rate per Cent.	Per M sold.
Adams,	\$162,000	3	2	\$161,900	\$138,500	\$2,243	92	\$21,060	13	1—
Amesbury,	60,000	7	7	60,000	94,500	3,786	12	1,795	—	—
Amherst,	300,000	123	106	285,900	341,500	2,804	32	1,570	6	1—
Arlington,	706,000	4	3	705,800	856,276	18,604	28	.0692	3	\$0.1744
Attol,	757,000	8	8	757,000	662,260	5,025	95	.2480	9	82
Attleboro,	116,000	50	48	114,600	227,020	7,610	79	.0706	12	.1291
Beverly,	825,000	134	125	820,100	1,464,650	14,802	32	.1104	4	13
Blackstone,	60,000	3	3	60,000	55,000	1,089	84	.1467	8	1—
Boston,	15,124,600	14	14	15,124,600	24,632,000	705,600	00	.0843	7	.1265
Brookton,	1,537,000	348	326	1,488,800	1,672,032	69,068	12	.1343	—	—
Cambridge,	1,680,000	867	748	1,483,500	3,768,500	176,919	26	.1470	12	.1676
Cape and Vineyard,	36,000	4	4	36,000	—	—	—	—	18	67
Charlestown,	7658,800	487	426	612,600	1,305,100	34,176	03	.0904	15	1—
Citizens' (Nantucket),	60,000	39	39	60,000	87,290	1,005	91	.1226	8	8
Citizens' (Quincy),	918,000	8	8	918,000	756,925	31,600	00	.1087	7	.2210
Clinton,	9183,000	3	2	182,500	315,925	4,220	10	.1134	15	1—
Dedham,	7155,950	134	134	155,950	266,200	8,847	36	.0723	10	.1274
East Boston,	10575,000	8	8	575,000	1,515,200	48,600	00	.0764	3	.5
Easthampton,	180,000	152	146	176,600	178,317	2,561	83	.1155	6	1—
Fall River,	1,127,000	551	513	1,076,700	2,765,000	87,770	33	.1086	11	.1674
Fitchburg,	71,234,300	721	679	1,176,500	2,166,741	30,592	34	.1416	10	1—
Gardner,	140,000	125	108	126,000	136,500	4,608	26	.1945	9	—
Gloucester,	7215,000	113	10	213,900	391,300	12,510	64	.1209	9	.1870

	7	13	97	49	71,800	201,500	5,727 06	.0756	7,055 00	12	.0932
Greenfield,											
Gregory, J. D. (Princeton),											
Haverhill,	7	585,000	428	410	567,700	1,069,515	34,578 08	.0881	52,653 28	9	.1341
Ipswich,		16,000	13		16,000	11,400	832 73	.0951	2		
Lawrence,		2,578,100	892	791	2,263,200	4,589,555	87,839 51	.1356	180,467 00	7	
Leominster,		135,000	4	3	134,900	285,000	6,768 84	.0880	9,450 00	7	.1229
Lexington,		40,000	3		39,900	26,000	1,278 71	.1116	2,400 00	6	.2094
Lowell,		1,053,000	681	607	939,400	2,465,450	77,900 16	.0978	123,180 00	12	.1547
Lynn,		1,625,000	187	164	1,594,900	6,648,325	97,281 79	.0983	325,000 00	20	
Malden,		2,085,500	41	37	2,073,700	3,307,640	115,991 61	.0993	145,985 00	7	.1250
Marlborough-Hudson,		270,000	5	5	270,000	507,305	18,270 72	.2167	21,600 00	8	.2561
Milford,		72,300	7	6	72,200	115,500	2,857 85	.1196	2		
New Bedford,		2,862,000	1,132	1,033	2,702,300	8,793,132	59,440 57	.0714	342,198 00	15	
Newburyport,		855,000	301	288	827,000	880,400	4,782 08	.1079	2		
Newton,		560,000	8	8	560,000	1,911,019	60,815 00	.0670	39,200 00	7	.0432
North Adams,		400,000	3	2	399,900	906,800	11,833 98	.0693	8,000 00	2	
Northampton,		10 155,675	5	3	155,600	241,400	7,446 52	.0717	23,351 25	15	.2247
North Attleborough,		68,100	44	36	47,100	123,360	3,817 07	.0379	2		
Norwood,		140,000	142	135	133,900	195,940	3,999 98	.1393	2		
Old Colony,		709,000	165	154	697,300	785,120	24,563 18	.2090	2		
Oldis Co. (Ware),						29,000	974 22	.0774			
Pittsfield,		600,000	144	128	577,700	640,120	25,414 38	.0825	48,000 00	8	.1558
Plymouth,		148,500	129	121	143,400	227,400	5,623 88	.2077	2		
Salem,		669,800	272	250	654,800	1,155,400	41,009 86	.1489	53,584 00	8	.1946
Southeastern Mass. (Mar-											
ion),		355,000	235	227	343,300	5	6		28,400 00	8	

¹ Dividends paid in part from electric profits.² No dividend declared.³ Six and one-half per cent on \$450,000; ²/₃ per cent on \$706,000.⁴ On \$687,500.⁵ Included in assessed value of electric property.⁶ Included in taxes of electric property.⁷ Par value \$50.⁸ Two per cent on \$40,000; 6 per cent on \$60,000.⁹ Par value \$500.¹⁰ Par value \$25.¹¹ Two and one-half per cent each on \$1,191,350, \$1,202,050, \$1,211,500 and \$1,234,300.¹² Two and one-half per cent on \$83,000 common stock; 6 per cent on \$83,000 preferred.¹³ Unincorporated.¹⁴ Six per cent on \$1,000,000; 6 per cent on \$1,053,000.¹⁵ Three per cent on \$2,820,600; 9 per cent on \$2,862,000.

TABLE 1. — *Financial Statistics, etc.* — Concluded.

COMPANY.	Capital Stock.	STOCKHOLDERS.		Value at Par of Stock held in Massachusetts.	Value of Property assessed locally.	TAXES PAID.		DIVIDENDS.	
		Whole Number.	Resident in Massachusetts.			Amount.	Per M sold.	Amount.	Rate per Cent.
Spencer, .	\$37,500	4	3	\$37,400	\$99,500	\$2,143 75	\$0.0739	\$2,925 00	3
Springfield, .	2,527,100	905	593	1,476,100	4,659,160	152,935 50	.1110	283,101 00	² 12
Suburban, .	834,500	13	12	834,100	1,337,750	20,344 09	.0722	83,450 00	10
Taunton, .	³ 330,000	239	211	298,150	471,750	19,825 02	.0645	33,000 00	10
Webster, .	800,000	332	320	787,300	716,921	9,201 85	.0846	56,000 00	8
West Boston, .	279,600	140	137	275,400	388,825	10,567 89	.0618	22,368 00	8
Williamstown, .	40,000	3	2	39,900	82,900	1,152 60	.0682	6,000 00	15
Woburn, .	45,100	45	42	43,600	82,000	2,676 72	.0988	1,804 00	4
Worcester, .	285,000	3	2	284,900	184,000	5,334 53	.2051	⁴ —	5
Worcester County, .	1,564,300	533	486	1,441,900	4,126,300	109,994 57	.1053	8,934 00	—
	\$49,762,725	10,961	9,747	\$47,236,700	\$91,062,583	\$2,306,854 46	—	\$3,956,430 04	—

¹ Dividends paid in part from electric profits.² Six per cent on \$2,221,500; 3 per cent on \$2,485,800; 3 per cent on \$2,507,900.³ Par value \$50.⁴ No dividend declared.⁵ Two per cent on \$118,100 preferred stock; 4 per cent on \$164,300 preferred stock.

TABLE 2.

The following table shows the amount of gas made and the amount bought in the years ending June 30, 1921, and June 30, 1920, the amount sold by meter and for public lamps in both these years; the amount used at works and offices with the amount of gas unaccounted for during the year ending June 30, 1921, and the percentage of unaccounted for gas in both years: —

Coal and Water Gas Companies.

COMPANY.	Gas made. Year ended June 30, 1921.	Gas made. Year ended June 30, 1920.	Gas bought. Year ended June 30, 1921.	Gas bought. Year ended June 30, 1920.	Gas sold by Meter. Year ended June 30, 1921.	Gas sold by Meter. Year ended June 30, 1920.	Gas sold for Public Lamps. Year ended June 30, 1921.	Gas sold for Public Lamps. Year ended June 30, 1920.	Gas used at Works and Offices. Year ended June 30, 1921.	Gas unaccounted for. Year ended June 30, 1921.	Percentage unaccounted for, 1921.	Percentage unaccounted for, 1920.
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Percentage unaccounted for, 1921.	Percentage unaccounted for, 1920.
Adams,	—	—	—	45,737,800	40,905,900	42,677,300	38,457,900	—	59,000	3,000,900	6.56	5.78
Amesbury,	26,371,312	26,348,125	—	—	—	20,118,350	19,680,900	—	—	5,209,262	20.00	20.00
Amherst,	21,121,740	17,205,020	—	—	—	17,857,100	15,673,400	—	47,000	3,227,640	13.22	8.19
Arlington,	288,010,600	248,568,000	79,500	—	84,000	226,311,300	206,381,700	—	936,400	18,137,500	6.29	8.63
Athol,	22,094,920	18,758,600	—	—	—	20,262,000	17,827,400	—	45,900	1,808,020	8.17	4.75
Attleboro,	—	—	109,611,200	—	121,646,100	107,840,540	116,376,104	—	173,100	1,597,560	1.45	4.20
Beverly,	156,248,000	150,403,600	—	—	—	134,155,400	129,131,100	—	1,262,500	20,739,200	13.25	13.25
Blackstone,	—	—	7,407,200	—	6,677,400	7,428,400	6,670,700	—	38,800	—	—	—
Boston,	6,236,568,000	6,113,962,000	2,330,474,000	—	2,523,304,000	6,209,855,200	6,255,008,053	140,627,539	14,512,696	181,965,301	2.12	2.96
Brookton,	567,357,000	553,761,000	—	—	—	479,442,600	471,491,100	—	8,242,800	44,815,200	7.87	8.72
Cambridge,	1,261,440,000	1,265,413,000	278,700	—	153,900	1,198,839,705	1,211,708,426	4,137,699	5,599,100	53,448,396	4.22	3.28
Cape and Vineyard,	552,100	1,687,100	—	—	—	420,760	1,407,340	—	8,700	133,040	23.65	16.17
Charlestown,	432,506,000	421,447,963	19,170,000	—	1,261,000	371,785,500	369,524,500	6,228,009	3,525,800	69,371,601	15.34	10.80
Citizens' (Nantucket),	10,950,100	9,287,720	—	—	—	9,839,900	8,136,950	48,000	50,000	1,002,200	9.14	10.96
Citizens' (Quincy),	—	—	297,707,784	—	268,466,473	287,676,032	262,228,358	3,090,126	293,800	6,537,856	2.19	6.66
Clinton,	40,536,000	36,353,000	—	—	—	37,204,400	34,078,200	—	274,300	3,004,300	7.55	5.89
Dedham,	—	—	135,819,400	—	130,078,500	122,429,200	115,586,100	—	706,300	12,697,400	9.34	10.74

¹ For four months.

Coal and Water Gas Companies — Concluded.

COMPANY.	Gas made, Year ended June 30, 1921.	Gas made, Year ended June 30, 1920.	Gas bought, Year ended June 30, 1921.	Gas bought, Year ended June 30, 1920.	Gas sold by Meter, Year ended June 30, 1921.	Gas sold by Meter, Year ended June 30, 1920.	Gas sold for Public Lamps, Year ended June 30, 1921.	Gas sold for Public Lamps, Year ended June 30, 1920.	Gas used at Works and Offices, Year ended June 30, 1921.	Gas unaccounted for, Year ended June 30, 1921.	Percentage unaccounted for, 1921.	Percentage unaccounted for, 1920.
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.		
East Boston,	—	—	642,137,000	654,763,000	623,094,615	226,219,000	12,943,293	13,193,883	1,420,100	4,503,792	.70	2.03
Easthampton,	25,879,890	26,522,080	—	—	22,188,000	22,219,000	—	—	103,100	3,592,264	13.81	15.68
Fall River,	891,423,300	827,668,000	—	—	797,108,900	755,050,100	4,965,227	5,218,283	3,568,000	49,922,873	5.78	6.99
Fitchburg,	238,927,000	230,594,000	—	—	216,036,000	26,309,900 ¹	—	—	248,000	21,883,000	—	8.77
Framingham,	—	—	—	23,053,500 ¹	—	—	—	—	—	—	—	5.88
Gardner,	26,592,900	20,331,500	—	—	24,002,500	17,572,100	—	—	573,200	2,017,200	7.57	11.05
Gloucester,	107,855,100	106,749,900	—	—	102,276,300	100,181,100	1,212,100	1,190,200	698,900	3,636,500	3.37	4.36
Greenfield,	82,825,000	78,298,000	—	—	75,742,500	72,455,700	—	—	1,272,900	5,812,100	7.01	5.09
Haverhill,	422,539,000	449,625,000	—	—	387,513,600	407,884,700	5,184,000	5,126,700	3,333,900	26,510,400	6.25	7.61
Ipswich,	3,547,500	3,254,200	—	—	3,499,500	3,206,200	—	—	30,000	18,000	.51	.55
Lawrence,	749,017,200	715,904,900	—	—	647,870,928	641,142,528	277,352	314,152	1,666,900	99,167,132	13.21	10.16
Leominster,	—	78,683,100	—	—	76,913,000	71,177,100	—	—	269,200	4,842,600	5.90	9.44
Lexington,	—	—	12,391,100	10,487,800	11,461,200	9,591,700	—	—	—	929,900	7.51	7.49
Lowell,	804,888,000	822,227,000	—	—	778,070,600	790,461,700	18,398,500	18,439,800	3,412,200	4,963,700	.61	1.19
Lynn,	1,078,219,692	1,091,850,611	—	—	988,384,322 ²	997,938,896 ³	881,990	897,295	2,203,800	85,011,077	7.85	8.01
Malden,	1,267,479,000	1,170,362,000	370,000	406,000	866,171,464	838,496,780	—	—	2,620,200	97,200,936	7.65	3.30
Marlborough-Hudson,	—	—	83,639,371	83,993,563	84,332,700	80,303,400	—	—	317,900	3,988,771	4.49	4.02
Milford,	25,041,000	22,996,200	—	—	23,898,000	21,312,000	—	—	33,200	1,104,800	4.40	7.17
Natick,	—	—	—	12,288,000 ¹	—	11,457,737 ¹	—	—	—	—	—	5.45
New Bedford,	887,173,900	837,027,000	—	—	816,920,100	785,797,700	16,174,318	19,508,245	173,200	53,394,132	6.00	7.10
Newburyport,	52,498,700	54,819,902	—	—	44,300,000	45,774,401	—	—	—	18,171,700	15.52	16.16
Newton,	—	—	925,169,100	911,817,400	900,459,900	878,511,300	7,631,200	9,175,900	1,696,300	15,271,200	1.65	2.45
North Adams,	188,558,100	168,276,900	—	—	106,625,300	101,234,400	—	—	377,000	17,484,000	9.26	4.69

Northampton, . . .	112,735,200	112,735,700	-	103,913,500	103,021,800	-	-	578,700	8,229,700	7.29	7.32
North Attleborough, . . .	58,062,900	56,474,800	-	-	48,298,785	-	-	203,800	9,497,815	16.34	4.10
Norwood, . . .	-	540,900	33,122,056	27,315,900	28,712,100	25,353,600	-	260,100	4,149,850	12.51	7.50
Old Colony, . . .	130,344,000	123,830,600	-	-	117,512,700	110,328,100	-	1,447,000	11,323,200	8.65	9.59
Otis Co. (Ware), . . .	20,213,319	20,316,266	-	-	12,585,300 ⁴	12,493,700 ⁵	-	327,200	2,894,085	14.25	8.64
Pittsfield, . . .	317,250,000	313,952,600	-	-	308,008,300	295,831,800	-	1,986,400	7,131,300	2.24	5.20
Plymouth, . . .	32,112,600	28,080,600	-	-	27,082,600	23,434,500	-	245,000	4,782,200	14.85	15.02
Salem, . . .	300,430,000	312,397,000	502,500	430,400	275,344,250	279,445,050	-	829,400	24,690,850	8.19	10.32
Spencer, . . .	30,610,400	28,557,100	-	-	9,206,300 ⁶	9,417,900 ⁶	-	203,000	1,422,800	4.64	2.38
Springfield, . . .	1,478,395,000	1,414,921,000	-	-	1,318,793,000	1,296,503,000	-	11,928,000	89,189,000	6.02	3.46
Suburban, . . .	-	-	298,087,500	290,308,900	281,850,766 ⁷	283,513,736 ⁸	-	129,700	16,107,094	5.40	2.29
Taunton, . . .	328,272,100	353,648,000	-	-	197,766,700	201,884,400	-	2,282,700	18,726,400	4.29	7.90
Webster, . . .	117,420,700	112,423,760	-	-	108,722,900	104,096,300	-	236,000	8,461,200	7.20	7.12
West Boston, . . .	182,427,000	169,099,000	-	-	82,494,200	35,275,600	-	1,147,900	10,145,530	5.55	5.03
Williamstown, . . .	-	-	18,321,800	17,814,500	16,906,700	16,377,000	-	41,000	1,374,100	7.50	7.50
Woburn, . . .	-	19,591,500	29,270,100	7,974,600	27,093,400	25,045,300	-	139,900	2,036,800	6.93	6.48
Worcester County, . . .	15,031,200	14,141,300	19,797,800	18,206,600	26,012,500	24,632,700	-	846,500	7,958,060	22.83	20.45
Worcester, . . .	1,065,474,000	1,098,356,000	-	-	1,035,758,100	1,038,069,400	8,858,800	8,074,200	2,958,300	1.85	4.51
	20,156,961,573	19,777,451,487	5,014,153,905	5,156,437,436	20,917,136,010	20,734,999,341	230,658,153	235,937,555	85,593,996	-	-
									1,184,208,017		

Acetylene-gas Companies.

Gregory, J. D. (Princeton), . . .	17,634	15,477	-	17,634	15,477	-	-	-	-	-
South-eastern Mass. (Marion), . . .	41,800 ⁹	111,720	-	17,618 ⁹	46,167	-	-	24,817 ⁹	-	57.83
	59,434	127,197	-	35,252	61,644	-	-	24,817	-	-

¹ For six months.² Includes 31,325 feet sold by contract, estimated.³ Includes 44,196 feet sold by contract, estimated.⁴ Not including 4,436,200 feet used in mills of company.⁵ Not including 5,768,800 feet used in mills of company.⁶ Includes 8,400 feet sold by contract, estimated.⁷ Includes 585,656 feet sold by contract, estimated.⁸ Includes 741,996 feet sold by contract, estimated.⁹ For four months.

TABLE 3. — Showing Amount of Gas sold by Companies to Each Other for the Years ended June 30, 1920 and 1921.

SOLD BY —	SOLD TO —	Number of Feet, 1920.	Number of Feet, 1921.	Amount paid, 1921.
Amesbury,	Hampton, N. H.,	1,132,600	978,700	\$2,691 43
Arlington,	Lexington,	10,487,800	12,391,100	14,850 61
Blackstone Valley,	Newton,	778,900	986,100	1,183 32
	Woburn,	7,974,600	29,270,100	34,868 49
	Blackstone,	6,677,400	7,467,200	7,292 90
	Charlestown,	1,261,000	19,170,000	19,171 89
	Citizens' (Quincy),	268,466,473	297,707,784	275,363 65 ¹
Boston,	Dedham,	130,078,500	135,819,400	102,058 18 ²
	East Boston,	654,763,000	642,137,000	564,448 80
	Everett,	3,120,000	1,809,000	1,964 72
	Newton,	911,038,500	924,183,000	815,871 37
	Norwood,	27,313,500	34,822,400	42,738 77
Brockton,	Malden,	300,800	230,800	354 21
Cambridge,	Malden,	105,200	139,200	184 99
East Boston,	Tiverton, R. I.,	5,406,400	5,946,900	5,771 18
Fall River,	Salem,	430,400	502,500	603 00
Lynn,	Cambridge,	133,900	278,700	423 84
	Suburban,	290,308,900	298,087,500	300,791 47
Malden,	Wakefield, Town of,	—	3,422,200	5,133 30
N. E. Fuel and Transportation Co.,	Boston,	2,523,304,000	2,330,474,000	1,160,982 08
Newton,	Arlington,	84,000	79,500	93 60
North Adams,	Adams,	40,905,900	45,737,800	54,885 36
Spencer,	Williamstown,	17,814,500	18,321,800	21,986 16
Springfield,	Worcester County,	18,206,600	19,797,800	26,727 00
Taunton,	Northern Connecticut Light and Power Co.,	55,980,000	58,559,000	51,087 53
	Attleboro,	121,646,100	109,611,200	106,872 84
	Frammingham,	28,053,500 ³	—	—
	Marlborough,	83,993,563	—	—
West Boston,	Natick,	12,288,000 ³	88,639,370	70,911 49
		5,222,074,036	5,086,570,054	\$3,689,312 18

¹ Includes \$5,458.60 for pumping gas.² Includes \$1,200 for pumping gas.³ For six months.

TABLE 4.

The following table shows the daily capacity of the several works June 30, 1921, and the greatest and the least day's output during the year ended with that date, for each of the companies:—

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Adams,	— ¹	— ²	—	— ²	—
Amesbury,	200,000	225,000	Sept. 5	26,000	Apr. 17
Amherst,	150,000	91,960	Nov. 16	30,340	Nov. 10
Arlington,	3,050,000	1,051,600	Sept. 27	627,400	Feb. 4
Athol,	144,000	88,260	May 23	24,300	Nov. 21
Attleboro,	— ¹	424,000	Oct. 1	170,000	Mar. 20
Beverly,	775,000	648,600	Sept. 13	308,200	Feb. 21
Blackstone,	— ¹	— ²	—	— ²	—
Boston,	42,300,000	24,220,000	Jan. 25	11,399,000	Aug. 8
Brockton,	2,900,000	1,996,000	July 14	1,129,000	May 30
Cambridge,	9,000,000	4,992,000	Oct. 29	2,566,000	Aug. 7
Cape and Vineyard,	150,000 ³	30,000	Aug. 21	8,000	Sept. 27
Charlestown,	2,100,000	1,600,000	Dec. 24	947,000	Apr. 24
Citizens' (Nantucket),	80,000	70,110	Aug. 28	12,370	May 18
Citizens' (Quincy),	— ¹	1,071,000	Aug. 25	624,000	Feb. 22
Clinton,	285,000	157,000	Oct. 1	71,000	Mar. 20
Dedham,	— ¹	473,300	Sept. 28	221,300	Sept. 14
East Boston,	1,200,000 ¹	2,302,000	Dec. 24	1,227,000	May 8
Easthampton,	100,000	103,138	Aug. 31	50,260	Apr. 8
Fall River,	5,050,000	3,168,100	Sept. 11	1,905,700	Apr. 18
Fitchburg,	2,400,000	859,000	Oct. 19	447,000	Mar. 20
Gardner,	125,000	106,400	June 1	47,100	Apr. 24
Gloucester,	725,000	460,100	Aug. 24	188,700	Mar. 20
Greenfield,	733,000	351,500	Sept. 1	122,500	Dec. 26
Gregory, J. D. (Princeton),	500 ⁴	— ²	—	— ²	—
Haverhill,	2,000,000	1,407,000	Jan. 19	868,000	July 5
Ipswich,	576,000	10,000	Dec. 24	5,000	July 3
Lawrence,	7,008,000	2,681,211	Dec. 24	1,659,613	Feb. 22
Leominster,	1,800,000	314,000	Aug. 7	158,300	Mar. 20
Lexington,	5,700,000 ¹	— ²	—	— ²	—
Lowell,	5,700,000	2,808,000	Dec. 24	1,612,000	Apr. 24
Lynn,	8,300,000	4,144,006	Jan. 17	2,164,952	Mar. 19
Malden,	8,250,000	4,666,000	Oct. 1	2,633,000	May 14
Marlborough-Hudson,	200,000 ¹	368,000	Aug. 6	148,000	Mar. 10
Milford,	210,000	96,000	June 10	45,000	Apr. 24
New Bedford,	7,400,000	3,366,300	Dec. 25	1,754,000	Aug. 1
Newburyport,	200,000	192,580	Sept. 12	96,634	May 15
Newton,	1,600,000 ¹	3,103,000	Dec. 24	1,788,000	July 8
North Adams,	1,825,000	734,000	July 31	324,000	Jan. 2

¹ All gas purchased.³ Discontinued the manufacture of gas in October, 1920.² No record.⁴ Lights.

TABLE 4 — *Concluded.*

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Northampton, . . .	1,950,000	385,050	Oct. 1	217,000	Apr. 4
North Attleborough, . .	275,000	221,300	Sept. 17	95,300	Apr. 24
Norwood, . . .	200,000 ¹	147,000	June 25	40,000	Jan. 1
Old Colony, . . .	1,400,000	516,000	Aug. 9	216,000	Jan. 11
Otis Co. (Ware), . . .	150,000	71,523	Jan. 1	36,036	May 9
Pittsfield, . . .	1,750,000	1,175,100	Oct. 11	542,000	Feb. 22
Plymouth, . . .	175,000	127,000	Sept. 13	66,700	Jan. 23
Salem, . . .	2,500,000	1,098,000	Sept. 24	633,000	May 30
Southeastern Mass. " (Marion), . . .	— ²	—	—	—	—
Spencer, . . .	150,000	140,000	Aug. 11	51,900	Mar. 12
Springfield, . . .	10,600,000	5,083,000	Sept. 28	3,167,000	Aug. 8
Suburban, . . .	— ¹	1,231,606	July 11	552,063	Mar. 19
Taunton, . . .	3,000,000	1,207,000	Oct. 1	625,000	Mar. 20
Webster, . . .	1,110,000	479,000	Aug. 31	205,000	Jan. 2
West Boston, . . .	1,550,000	883,000	Aug. 28	319,000	Mar. 20
Williamstown, . . .	— ¹	— ³	—	— ³	—
Woburn, . . .	110,000 ¹	— ³	—	— ³	—
Worcester County, . . .	150,000	— ³	—	— ³	—
Worcester, . . .	15,200,000	3,778,000	Oct. 28	2,045,000	Nov. 7

¹ All gas purchased.² Discontinued the manufacture of gas in November, 1920.³ No record.

TABLE 5.

The following table shows the total quantity of gas sold during the year ended June 30, 1921, the percentage of increase in sales over the previous year; the capital stock, bonds and notes per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ended June 30, 1921, and the average price the year previous:—

Coal and Water Gas Companies.

COMPANY.	Total Sales of Gas.	Increase over 1919-20.	Capital per M sold, including Bonds and Notes.	Average Price received per M sold, 1920-21.	Average Price received per M sold, 1919-20.
	Feet.	Per Cent.			
Adams,	42,677,300	10.97	—	\$1.601	\$1.257
Amesbury,	21,097,050 ¹	1.36	\$7 20	2.911	2.953
Amherst,	17,857,100	13.94	—	2.265	1.960
Arlington,	268,959,200 ²	18.89	3.22	1.593	1.223
Athol,	20,262,000	13.66	—	1.928	1.921
Attleboro,	107,840,540	7.33*	1 08	1.494	1.274
Beverly,	134,155,400	3.89	—	1.733	1.438
Blackstone,	7,428,400	11.36	—	1.682	1.621
Boston,	8,371,309,003 ³	.09	2 43	1.205	.907
Brockton,	514,265,000 ⁴	3.10	4 33	1.843	1.516
Cambridge,	1,203,208,204 ⁵	1.07*	1 75	1.538	1.108
Cape and Vineyard,	420,760 ⁶	70.10*	—	—	2.985
Charlestown,	378,013,509	.58	—	1.350	1.070
Citizens' (Nantucket),	9,887,900	8.62	—	2.718	2.208
Citizens' (Quincy),	290,766,128	9.12	3 23	1.563	1.310
Clinton,	37,204,400	9.17	—	1.909	1.543
Dedham,	122,429,200	5.92	2 31	1.455	1.222
East Boston,	636,177,108 ⁷	.64*	1 55	1.284	1.002
Easthampton,	22,188,000	.14*	—	2.410	1.924
Fall River,	808,021,027 ⁸	5.53	1 42	1.190	1.056
Fitchburg,	216,096,000	2.77	—	1.681	1.290
Gardner,	24,002,500	36.59	13 85	2.264	2.351
Gloucester,	103,488,400	2.09	3 17	1.663	1.349
Greenfield,	75,742,500	4.54	6 41	1.895	1.647
Haverhill,	392,697,600	4.92*	1 85	1.189	1.021
Ipswich,	3,499,500	9.15	8 87	2.714	2.008
Lawrence,	648,148,280	1.04	—	1.560	1.240
Leominster,	76,913,000	8.06	4 27	1.819	1.436
Lexington,	11,461,200	19.49	3 49	2.006	1.683
Lowell,	796,469,100	1.54*	2 14	1.633	1.270
Lynn,	989,768,815 ⁹	.95*	—	1.420	1.129
Malden,	1,167,959,864 ¹⁰	34.55	2 98	1.373	1.110
Marlborough-Hudson,	84,332,700	5.02	6 08	1.803	1.566
Milford,	23,898,000	12.13	5 64	2.051	2.055
New Bedford,	833,094,418	3.45	—	1.404	1.139
Newburyport,	44,300,000	3.60*	—	2.369	1.824

* Decrease.

¹ Includes 978,700 feet sold to other companies.

² Includes 42,647,300 feet sold to other companies.

³ Includes 2,020,826,184 feet sold to other companies.

⁴ Includes 34,822,400 feet sold to other companies.

⁵ Includes 230,800 feet sold to other companies.

⁶ For four months.

⁷ Includes 139,200 feet sold to other companies.

⁸ Includes 5,946,900 feet sold to other companies.

⁹ Includes 502,500 feet sold to other companies.

¹⁰ Includes 301,788,400 feet sold to other companies.

Coal and Water Gas Companies — Concluded.

COMPANY.	Total Sales of Gas.	Increase over 1919-20.	Capital per M sold, including Bonds and Notes.	Average Price received per M sold, 1920-21.	Average Price received per M sold, 1919-20.
	Feet.	Per Cent.			
Newton,	908,170,600 ¹	2.30	\$1 29	\$1.298	\$1.018
North Adams,	170,685,100 ²	6.71	—	1.437	1.095
Northampton,	103,913,500	.28	2 46	1.758	1.246
North Attleborough,	48,298,785	10.14*	1 51	1.643	1.363
Norwood,	28,712,100	13.25	9 44	2.637	2.406
Old Colony,	117,512,700	6.51	11 58	2.263	1.805
Otis Co. (Ware),	12,585,300	.73	—	2.226	1.864
Pittsfield,	308,008,300	4.12	3 40	1.710	1.341
Plymouth,	27,082,600	15.56	12 52	2.686	2.681
Salem,	275,344,250	1.47*	3 83	1.735	1.344
Spencer,	29,004,100 ³	4.88	—	1.868	1.478
Springfield,	1,377,352,000 ⁴	1.84	2 43	1.401	1.099
Suburban,	281,850,706	.59*	—	1.497	1.201
Taunton,	307,377,900 ⁵	4.99*	1 98	1.341	1.121
Webster,	108,722,900	4.44	—	1.629	1.396
West Boston,	171,133,570 ⁶	7.22	2 75	1.282	.949
Williamstown,	16,906,700	3.23	—	1.610	1.245
Woburn,	27,093,400	5.65	2 68	2.101	1.860
Worcester County,	26,012,500	5.48	11 79	2.936	2.481
Worcester,	1,044,616,900	.15*	4 09	1.580	1.278
	23,896,423,017	—	—	—	—

Acetylene-gas Companies.

Gregory, J. D. (Princeton),	17,634	13.94	—	\$15 00	\$15 00
Southeastern Mass. (Marion),	17,618 ⁷	62.70*	—	12 50	12 50
	35,252	—	—	—	—

* Decrease.

¹ Includes 79,500 feet sold to other companies.² Includes 64,059,600 feet sold to other companies.³ Includes 19,797,800 feet sold to other companies.⁴ Includes 58,559,000 feet sold to other companies.⁵ Includes 109,611,200 feet sold to other companies.⁶ Includes 88,639,370 feet sold to other companies.⁷ For four months.

TABLE 6.

The following table shows the capital stock, bonds and notes, the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer. Where capital is employed for both gas and electric light the amount per mile of main is omitted.

Coal and Water Gas Companies.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.	
		Feet.	Feet.		Feet.
Adams,	—	2,292,333	161,190	115.4	19,868
Amesbury,	\$6,159 40	856,030	215,020	69.1	11,813
Amherst,	—	888,037	160,510	42.9	20,716
Arlington,	9,312 97	2,894,728	195,423	87.2	27,950
Athol,	—	1,678,950	149,820	94.1	17,852
Attleboro,	3,879 50	3,606,610	53,429	122.9	29,344
Beverly,	—	1,646,010	254,460	87.5	18,821
Blackstone,	—	1,612,280	—	92.0	17,520
Boston,	20,854 69	8,568,567	186,253	186.5	34,089
Brockton,	8,805 10	2,033,300	177,190	87.4	21,691
Cambridge,	11,486 57	6,549,180	290,924	237.9	27,431
Charlestown,	—	6,056,438	1,111,456	243.0	24,511
Citizens' (Nantucket),	—	2,118,775	214,751	136.7	15,423
Citizens' (Quincy),	7,233 88	2,242,396	50,420	95.5	23,239
Clinton,	—	2,444,060	201,302	123.1	19,853
Dedham,	5,361 00	2,323,810	241,008	82.3	28,235
East Boston,	11,921 52	7,699,692	54,509	285.5	26,419
Easthampton,	—	1,163,910	188,439	97.7	11,910
Fall River,	7,325 38	5,160,469	318,835	189.4	26,879
Fitchburg,	—	3,036,739	307,520	132.4	22,943
Gardner,	15,193 10	1,096,750	92,173	654.8	16,750
Gloucester,	7,903 17	2,491,275	875,414	99.9	24,633
Greenfield,	14,282 18	2,229,910	171,113	95.4	23,370
Haverhill,	6,510 30	3,526,320	238,056	123.6	28,156
Ipswich,	6,198 50	698,603	3,593	52.7	13,256
Lawrence,	—	3,299,300	504,795	146.7	22,473
Leominster,	8,654 57	2,028,799	127,737	90.3	22,476
Lexington,	4,122 91	1,181,335	95,847	45.8	25,813
Lowell,	9,148 40	4,278,576	26,664	146.2	28,585
Lynn,	—	4,454,473	382,594	156.0	28,500
Malden,	13,393 30	4,500,887	374,576	139.7	23,891
Marlborough-Hudson,	6,820 23	1,121,186	53,030	64.6	17,363
Milford,	8,378 40	1,485,354	68,667	79.9	18,598
New Bedford,	—	4,894,742	313,710	169.3	28,346
Newburyport,	—	1,429,891	263,761	86.8	16,470
Newton,	4,447 89	3,439,910	57,843	88.2	38,651
North Adams,	—	4,923,550	504,341	135.3	22,739
Northampton,	5,886 27	2,397,972	189,913	92.2	26,011
North Attleborough,	3,407 75	2,251,523	442,765	93.8	24,005

Coal and Water Gas Companies — Concluded.

COMPANY.	PER MILE OF MAIN.				Gas sold per Con- sumer.
	Capital.	Gas sold.	Gas un- accounted for.	Number of Con- sumers.	
		Feet.	Feet.		Feet.
Norwood,	\$9,716 78	1,029,480	148,794	66.5	15,478
Old Colony,	10,095 80	872,213	84,045	46.9	18,617
Otis Co. (Ware),	—	1,671,961	384,480	110.9	15,072
Pittsfield,	8,663 27	2,545,658	58,938	97.7	26,047
Plymouth,	15,953 94	1,274,555	225,059	93.3	13,664
Salem,	11,835 64	3,089,570	277,041	159.1	19,416
Spencer,	—	1,606,201	78,792	48.4	10,524
Springfield,	9,667 05	3,972,100	257,210	135.0	28,165
Suburban,	—	3,362,143	192,138	148.3	22,626
Taunton,	4,900 14	2,481,375	151,173	68.2	23,393
Webster,	—	2,278,709	177,337	121.4	18,771
West Boston,	8,639 43	3,141,725	186,255	74.6	20,288
Williamstown,	—	1,337,800	108,730	45.1	29,660
Woburn,	3,502 83	1,307,210	98,272	67.0	19,505
Worcester County,	4,059 69	344,431	105,380	27.3	12,633
Worcester,	18,658 65	4,565,420	86,516	161.4	28,038

Acetylene-gas Company.

Gregory, J. D. (Princeton),	—	40,855	—	25.5	1,603
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TABLE 7.

The following table shows the number of tons of coal carbonized year ended June 30, 1921, and the number of feet of gas made per ton of coal, in making coal gas, and the percentage of cost of coal received from residuals in the year ended June 30, 1921: —

COMPANY.	Number of Tons of Coal carbon- ized, Year ended June 30, 1921.	Feet of Gas made per Ton of Coal.	Percentage of Cost of Coal received from Residual Products.
Beverly,	3,457.00	10,562	8.49
Brockton,	19,035.46	11,959	19.99
Cambridge,	73,266.67	11,103	35.13
Charlestown,	35,273.97	12,261	55.33
Citizens' (Nantucket),	1,243.00	8,809	28.32
Easthampton,	2,273.00	11,385	39.48
Fall River,	33,007.00	12,234	40.42
Fitchburg,	11,966.30	13,748	13.15
Lawrence,	42,385.20	11,159	40.61
Lowell,	38,014.09	11,599	24.97
Lynn,	39,719.00	10,661	26.71
Malden,	24,547.98	11,023	19.15
Milford,	2,579.00	9,709	47.38
Newburyport,	4,999.00	10,502	38.83
Northampton,	1,883.00	8,494	31.17
North Attleborough,	5,494.00	10,568	27.40
Otis Co. (Ware),	2,098.00	9,635	30.07
Pittsfield,	3,754.60	11,550	6.17
Plymouth,	2,841.50	11,301	36.16
Salem,	10,702.44	11,035	23.47
Springfield,	52,836.20	12,525	31.21
Taunton,	17,640.00	10,961	18.62
Worcester,	37,994.28	10,934	18.73

TABLE 8. — *Water Gas.*

The following table shows the materials and quantity of each used in the manufacture of water gas, also the process used and the quantity of gas made: —

COMPANY.	Process used.	Materials used in Generator.	Quantity used.	Materials used for making Steam.	Quantity used.	Oil used.	Water Gas made.
			Tons.		Tons.	Gallons.	Feet.
Amesbury, .	Lowe-Granger, .	Anthracite and coke, .	682.50	Bituminous, .	564.00	123,149	26,371,312
Amherst, .	Lowe, .	Anthracite, .	467.20	Bituminous, .	134.49	65,885	21,121,740
				Bituminous, .	436.00		
Arlington, .	Lowe, .	Anthracite, .	3,784.00	Coke, .	168.00	771,891	288,010,600
		Coke, .	1,000.00	Anthracite screenings, 1— .	335.00		
Athol, .	Lowe-Granger, .	Anthracite, .	324.00	ings, 1— .	—	66,811	22,094,920
Beverly, .	Lowe, .	Coke, .	1,816.00	1— .	—	378,198	119,734,200
Boston, .	Lowe, .	Anthracite, .	1,240.80	Bituminous, .	5,751.40	21,023,060	6,236,568,000
	Jerzmanowski, .	Coke, .	107,507.20	Coke, .	21,897.40		
Brookton, .	Lowe, .	Coke, .	5,178.02	Bituminous, .	1,243.44	990,192	339,711,000
		Coke, .	1,776.40	Coke, .	2,804.90		
Cambridge, .	Lowe, .	Anthracite, .	7,162.00	2— .	—	755,582	447,927,000
Cape and Vineyard, ³ .	Lowe, .	Coke, .	62.90	Bituminous, .	100.00	6,870	552,100
		Anthracite, .		Anthracite screenings, .			
Clinton, .	Lowe, .	Anthracite, .	1,035.50	Bituminous, .	58.00	117,954	40,536,000
				ings, .	77.00		
Fall River, .	Lowe, .	Coke, .	6,485.30	Bituminous, .	1,728.90		
				Bituminous, .	1,486.60	1,265,233	457,612,900
Fitchburg, .	Lowe, .	Coke, .	1,400.00	Coke, .	—		
Gardner, .	Lowe, .	Anthracite, .	521.25	1— .	133.00	226,330	74,415,000
				Bituminous, .	444.00	81,593	26,592,900
Gloucester, .	Lowe, .	Anthracite, .	2,006.00	Screenings, .	241.00	296,338	107,855,100
				Bituminous, .			
Greenfield, .	Lowe, .	Anthracite, .	1,593.70	Bituminous, .	820.50	233,640	82,825,000
		Coke, .	477.40				

Haverhill, .	Lowe, .	{ Anthracite, .	112.00	Bituminous, .	2,455.00	1,237,134	422,539,000
Ipswich, .	Kendall, .	{ Coke, .	6,388.00	Screenings, .	259.00	-	3,547,500
Lawrence, .	Lowe, .	{ Naphtha, .	32,003.00	Bituminous, .	56.33	556,006	276,044,000
Leominster, .	Lowe, .	{ Coke, .	5,189.82	Coke dust, .	2,466.00	241,568	82,012,200
Lowell, .	Lowe, .	{ Anthracite, .	1,731.00	Bituminous, .	452.00	1,021,537	363,913,000
Lynn, .	Lowe, .	{ Coke, .	5,881.52	Screenings, .	64.00	1,704,782	654,755,394
Malden, .	Lowe, .	{ Anthracite, .	53.00	Coke, .	4,188.64	2,816,678	996,881,000
New Bedford, .	Lowe, .	{ Anthracite, .	12,893.00	Bituminous, .	7,909.53	2,426,184	887,173,900
North Adams, .	Lowe, .	{ Coal, .	1,867.05	Breeze, .	4,717.87	530,655	188,558,100
Northampton, .	Lowe, .	{ Coke, .	13,268.87	Bituminous, .	10,262.20	251,729	96,741,200
Old Colony, .	Lowe, .	{ Anthracite, .	12,088.40	Bituminous, .	781.90	375,884	130,344,000
Pittsfield, .	Lowe, .	{ Coke, .	2,135.10	Coke, .	73.10	849,425	273,884,300
Salem, .	Lowe, .	{ Anthracite, .	3,479.00	Bituminous, .	1,630.00	552,227	182,331,000
Spencer, .	Lowe, .	{ Anthracite, .	1,845.00	Bituminous, .	335.00	88,503	30,610,400
Springfield, .	Lowe, .	{ Coke, .	1,374.90	Coke, .	270.00	2,114,076	816,022,000
Taunton, .	Lowe, .	{ Anthracite, .	837.00	Screenings, .	1,144.30	380,311	134,915,000
Webster, .	Lowe, .	{ Coal, .	4,027.70	Bituminous, .	20.50	325,237	117,420,700
West Boston, .	Lowe, .	{ Coke, .	1,676.73	Coke, .	2,283.55	551,837	182,427,000
Worcester County, .	Western Gas Con- struction, .	{ Anthracite, .	1,749.00	Bituminous, .	416.51	49,609	15,031,200
Worcester, .	Lowe, .	{ Coke, .	777.00	Coke, .	3,113.00	1,812,516	650,026,000
		{ Anthracite, .	179.00	Screenings, .	2,041.00		
		{ Coke, .	12,417.00	Bituminous, .	340.00		
		{ Anthracite, .	4,335.00	Screenings, .	7.00		
		{ Coke, .	2,108.00	Coke, .	7,015.00		
		{ Anthracite, .	3,154.16	Bituminous, .	5,903.00		
		{ Anthracite, .		Coke, .	1,114.00		
		{ Anthracite, .		Bituminous, .	1,375.00		
		{ Anthracite, .		Bituminous, .	1,426.02		
		{ Anthracite, .		Coke, .	128.88		
		{ Anthracite, .	475.00	Bituminous, .	386.00		
		{ Anthracite, .		Bituminous, .	13,309.80		
		{ Coke, .	4--	Coke, .	558.87		
		{ Coke, .		Breeze, .	3,608.69		

¹ Steam from electric department. ² Steam from coal-gas department. ³ Data to May 23, 1921, when an explosion damaged the plant. ⁴ Quantity not given.

TABLE 9.

The following table shows the quantity of carbide used by each of the acetylene-gas companies for the year ended June 30, 1921:—

COMPANY.	Quantity used (Pounds).
Gregory, J. D. (Princeton),	5,000
Southeastern Mass. (Marion),	16,200 ¹

¹ For four months to November, 1921.

TABLE 10 — *Street Mains.*

During the year 49 companies laid about 61½ miles of mains, varying in the several cases from 68 feet to about 6¾ miles. The following table shows the lengths and sizes of the mains in use as returned by the companies: —

COMPANY.	DIAMETER IN INCHES.													Total Length in Feet.	LENGTH IN MILES AND FEET.		In-crease during Year (Feet).				
	1½ and under	2	2½	3	4	6	8	10	12	14	16	18	20		24	30		36	42		
Adams,	25,605	13,340	—	8,439	40,008	9,586	422	—	900	—	—	—	—	—	—	—	—	98,300	18	3,260	1,015
Amesbury,	7,870	29,060	—	57,710	20,400	6,120	502	2,480	215	—	—	—	—	—	—	—	—	130,127	24	3,407	—
Amherst,	7,085	21,134	—	53,460	14,118	5,214	5,162	—	—	—	—	—	—	—	—	—	—	106,173	20	573	* 4,081
Arlington,	7,799	34,205	—	81,672	211,078	81,232	43,083	21,519	4,568	5,415	12	—	—	—	—	—	—	490,583	92	4,823	19,140
Athol,	4,276	20,201	—	5,876	16,778	12,444	2,656	1,490	—	—	—	—	—	—	—	—	—	63,721	12	361	1,213
Attleboro,	824	427	—	12,147	43,718	68,200	22,761	7,875	229	1,453	242	—	—	—	—	—	—	157,376	29	4,756	1,459
Beverly,	4,942	22,650	—	16,391	252,188	97,986	34,837	—	1,308	—	36	—	—	—	—	—	—	430,338	81	2,658	2,049
Blackstone,	6,469	3,312	—	2,465	3,826	8,255	—	—	—	—	—	—	—	—	—	—	—	24,327	4	3,207	—
Boston,	44,596	85,971	4,369	800,892	1,523,397	1,590,781	281,965	60,488	358,796	924	31,302	23,901	84,532	93,232	85,646	73,077	12,907	25,158,449	976	5,169	9,002
Brockton,	129,482	326,878	541	167,403	341,511	250,916	73,314	100	39,482	—	—	—	5,799	—	—	—	—	1,335,426	252	4,866	18,873
Cambridge,	7,204	11,045	201	247,256	321,974	175,652	43,329	4,299	93,117	—	28,825	—	8,462	24,941	2,686	1,045	—	970,036	183	3,796	3,554
Charlestown,	2,318	14,298	—	140,912	88,655	33,547	17,311	7,519	21,531	301	15	—	10	3,135	—	—	—	329,552	62	2,192	983
Citizens' (Nantucket),	1,350	13,317	—	2,040	5,834	500	—	1,000	—	—	—	—	—	—	—	—	—	24,641	4	3,821	1,000
Citizens' (Quincy),	13,698	40,058	—	40,158	245,180	197,956	72,188	—	74,346	—	—	—	1,061	—	—	—	—	684,645	129	3,825	12,135
Clinton,	39	11,855	—	16,666	39,145	9,449	—	1,200	—	970	—	—	—	—	—	—	—	* 80,374	15	1,174	2,214
Dedham,	1,351	42,093	—	50,263	104,810	52,178	1,704	22,930	2,846	—	—	—	—	—	—	—	—	278,175	52	3,615	10,487
East Boston,	5,844	10,104	—	44,839	167,038	110,589	44,532	17,192	27,162	—	931	—	709	7,313	—	—	—	436,253	82	3,293	1,450
Easthampton,	—	25,265	—	44,381	17,928	6,626	6,454	—	—	—	—	—	—	—	—	—	—	100,654	19	334	896

* Includes 5,770 feet of unknown sizes.

* Includes 642 feet of 48-inch main and 941 feet of 54-inch main.

* Includes 1,050 feet of 5-inch main.

* Decrease.

Old Colony, Otis Co. (Ware),	401,424	160,372	—	25,686	40,373	45,189	38,327	—	—	—	—	—	—	—	—	—	711,371	134	3,851	13,677
	2,486	22,277	—	2,676	7,942	2,549	1,814	—	—	—	—	—	—	—	—	—	39,744	7	2,784	105
Pittsfield,	59,421	145,482	2,001	46,202	248,872	120,613	32,388	3,740	4,482	—	—	—	—	—	—	—	2 638,846	120	5,246	16,175
Plymouth,	—	5,304	—	16,787	44,565	35,069	10,000	288	—	—	—	—	—	—	—	—	112,193	21	1,313	—
Salem,	3,105	32,350	—	47,361	255,623	91,194	20,222	9,710	5,738	—	—	—	—	—	—	—	470,557	89	637	3,979
Spencer,	5,888	33,254	—	40,487	10,700	6,015	—	—	—	—	—	—	—	—	—	—	95,344	18	304	—
Springfield,	21,578	135,218	18,167	183,450	533,527	682,086	64,436	69,849	50,499	—	—	—	—	—	—	—	1,830,867	346	3,987	34,903
Suburban,	3,101	18,813	—	675	178,747	164,171	38,700	35,246	—	—	—	—	—	—	—	—	442,026	88	4,386	7,271
Taunton,	58,697	59,125	—	122,669	154,531	147,906	93,334	1,366	9,889	6,538	—	—	—	—	—	—	654,055	123	4,615	8,025
Webster,	3,918	6,341	720	127,582	85,636	23,210	—	4,515	—	—	—	—	—	—	—	—	251,922	47	3,762	567
West Boston,	11,239	78,074	593	47,703	78,317	63,889	5,873	1,920	—	—	—	—	—	—	—	—	287,608	54	2,488	3,402
Williamstown,	16,562	13,487	—	16,050	20,433	195	—	—	—	—	—	—	—	—	—	—	66,727	12	3,367	465
Woburn,	3,728	35,729	—	43,244	18,570	1,880	6,283	—	—	—	—	—	—	—	—	—	109,434	20	3,634	793
Worcester County,	160,080	68,245	—	163,274	5,163	—	—	—	—	—	—	—	—	—	—	—	398,762	75	2,762	667
Worcester,	6,584	86,916	—	204,396	515,397	221,582	73,897	17,143	16,120	3,164	21,348	6,027	26,315	9,232	—	—	1,208,121	228	4,281	13,105

¹ Includes 204 feet of 8½-inch main.² Includes 1,388 feet of 3½-inch main.

TABLE 11. — *Meters.*

The total number of meters in use June 30, 1921, was 753,786, being an increase over the previous year of 12,450 meters. Of the total number 195,476 are prepayment meters, a decrease of 18,723 during the year. This type of meter is in use by 47 of the companies.

The following table shows the details concerning numbers and sizes: —

COMPANY.	NUMBER AND SIZE OF METERS.																	Total Number in Use June 30, 1921.	Increase during in Use June 30, the Year.	
	2 Light.	3 Light.	5 Light.	10 Light.	20 Light.	30 Light.	40 Light.	45 Light.	50 Light.	60 Light.	80 Light.	100 Light.	150 Light.	200 Light.	250 Light.	300 Light.	400 Light.			500 Light.
Adams,		868	1,228	26	12	1	1	2	1	2	5	1	1	2	1	1	1	1	2,148	109
Amesbury,	14	1,470	196	10	9	1	1	2	2	4	—	—	—	—	—	—	—	—	38	38
Amherst,		38	785	21	6	5	5	1	1	1	—	2	—	—	—	—	—	—	1,862	24
Arlington,		1,370	6,097	277	284	51	19	1	11	1	1	1	—	1	2	—	—	—	8,097	464
Attol,	1	463	598	33	14	19	14	—	7	—	—	—	—	—	—	—	—	—	1,135	64
Attleboro,	16	1,885	1,587	48	63	33	—	—	14	6	6	10	4	1	1	—	—	—	3,675	50
Beverly,		1,760	5,121	148	65	20	1	6	1	1	—	2	—	—	—	3	—	—	7,128	325
Blackstone,	—	80	341	2	—	1	—	—	—	—	—	—	—	—	—	—	—	—	424	14
Boston,	1	39,591	118,893	15,295	4,363	2,175	—	54	648	291	204	301	111	81	—	47	—	25	182,163	1,442
Brockton,		2,841	18,626	230	288	63	—	1	17	3	20	11	3	—	—	—	—	—	22,103	375*
Cambridge,	14	16,811	25,144	876	413	206	—	1	107	14	4	79	22	1	7	3	—	—	43,703 ²	698
Charlestown,		14,445	301	236	59	69	—	1	11	14	10	8	4	—	2	4	—	2	15,168 ³	438
Citizens' (Nantucket),	—	488	105	35	5	5	—	—	—	—	—	—	—	—	—	—	—	—	638	46
Citizens' (Quincy),	—	1,736	10,305	94	129	51	—	1	25	3	8	5	10	—	7	3	—	2	12,379	507
Clinton,	2	817	984	23	32	3	—	—	—	3	1	2	4	2	—	1	—	—	1,874	136
Dedham,	—	997	3,218	13	49	36	—	—	6	3	6	8	—	—	—	—	—	—	4,336	209
East Boston,	5	7,882	15,204	217	109	70	—	1	38	15	4	21	4	2	1	9	—	4	23,585	826
Easthampton,		1,775	64	9	7	2	—	—	—	2	2	1	—	—	—	—	—	—	1,863	99

TABLE 11. — *Meters* — Concluded.

COMPANY.	NUMBER AND SIZE OF METERS.																		Total Number in Use June 30, 1921.	Increase during the Year.
	2 Light.	3 Light.	5 Light.	10 Light.	20 Light.	30 Light.	40 Light.	45 Light.	50 Light.	60 Light.	80 Light.	100 Light.	150 Light.	200 Light.	250 Light.	300 Light.	400 Light.	500 Light.		
Salem,	1	7,009	6,835	162	78	70	—	—	10	3	8	5	—	1	—	—	—	—	14,181	89*
Spencer,	1	460	390	12	8	1	—	—	—	2	4	—	—	—	—	—	—	—	874	11*
Springfield,	1	9,969	35,472	423	434	103	—	—	131	18	4	89	30	5	—	3	—	—	46,823	1,112
Suburban (Revere),	1	75	11,884	270	160	32	—	—	7	1	—	—	—	—	—	1	—	—	12,431	275
Taunton,	2	6,871	1,030	278	57	71	—	94	13	3	6	18	5	6	—	—	—	—	8,454	207
Webster,	7	5,542	117	60	41	8	—	—	—	4	2	4	1	—	—	1	—	—	5,792	152
West Boston,	—	2,289	1,169	518	49	29	—	—	9	1	1	1	1	—	—	—	—	—	4,066	153
Williamstown,	—	293	250	10	9	—	—	—	4	1	1	3	—	—	—	—	—	—	570	21
Woburn,	4	1,101	230	36	6	4	—	—	5	2	1	—	—	—	—	—	—	—	1,389	129
Worcester County,	—	375	1,630	15	20	12	—	—	1	3	2	—	—	—	—	—	—	—	2,059	47
Worcester,	—	17,544	17,843	401	854	32	1	7	145	4	5	87	6	11	1	—	—	—	36,941	260*
	209	202,033	500,793	27,880	12,114	5,447	5	438	2,090	582	518	954	283	166	117	111	1	40	753,786	12,493

* Decrease.

TABLE 12. — *Public Gas Lamps.*

The following table shows the number of street lamps supplied June 30, 1921, the net increase or decrease during the year, the average price per thousand feet received for gas used in such lamps, and the cost per thousand feet for the care of the lamps where this is done by the companies: —

COMPANY.	Number of Lamps supplied.	Increase.	Decrease.	Price received per M, including Expenses.	Expense of Lighting and Care of Lamps per M.
Boston,	10,077	—	1	\$0.726	\$0.045
Cambridge, . . .	305	—	—	2.114	1.105
Charlestown, . . .	526	—	—	.750	—
Citizens' (Nantucket),	2	—	—	2.000	—
Citizens' (Quincy), .	221	—	—	1.025	.264
East Boston, . . .	887	—	17	.815	.027
Fall River,	373	—	21	1.207	—
Gloucester, . . .	116	—	1	1.000	—
Haverhill,	632	4	—	1.757	.909
Lawrence,	13	—	—	.750	—
Lowell,	1,590	8	—	1.879	1.143
Lynn,	70	—	—	1.449	—
New Bedford, . . .	782	—	220	2.401	1.237
Newton,	1,024	—	41	2.441	2.303
Worcester,	691	12	—	.770	—

TABLE 13. — *Analysis of Reported Income and Expenditures of the Larger Companies.*

The following tables give an analysis, on the unit basis of 1,000 feet of gas, of the income, expenditures and surplus earnings of all the gas companies making or selling more than 100 million feet of gas during the year, as stated by the companies in their returns. Of these companies, the Beverly Gas and Electric Company, Charlestown Gas and Electric Company, Fitchburg Gas and Electric Light Company, Lawrence Gas Company, Lynn Gas and Electric Company, New Bedford Gas and Edison Light Company, North Adams Gas Light Company, Suburban Gas and Electric Company, Webster and Southbridge Gas and Electric Company and Holyoke Municipal Plant sell electricity as well as gas; consequently, the total income, dividends interest, other general expenses and undivided earnings cannot fairly be stated on the gas unit basis. The analysis of the expenses of manufacturing is stated on the basis of the gas made. This basis is adopted in deference to the provisions of section 3 of chapter 422 of the Acts of 1906, requiring the annual publication of certain similar information relating to the Boston Consolidated Gas Company. The table printed on page 435 gives the amount of capital of each of these companies per 1,000 feet of gas sold; and the tables on pages 429 and 432 give the respective amounts of gas made, bought and sold during the year.

1. INCOME.

No. of Company.	COMPANY.	GAS INCOME.						Income from Sources other than Gas Business, including Net Income from Electric Business.	TOTAL INCOME FOR YEAR.		No. of Company.
		From Private Consumers.	From Public Lamps.	From Other Companies.	From Residuals.	From Other Sources.	TOTAL INCOME.				
							Amount.		Per M sold.		
1	Arlington,	\$377,506 23	-	\$50,902 42	-	\$6,440 12	-	-	\$434,848 77	\$1.61678	1
2	Attleboro,	161,112 27	-	-	-	3,707 37	-	-	164,819 64	\$1.52837	2
3	Beverly,	232,494 05	-	-	\$4,902 46	7,952 63	\$245,349 14	\$1.82884	338,927 80	-	3
4	Boston,	8,209,516 08	\$102,111 28	1,778,878 61	126,396 85	42,915 75	-	-	10,259,818 57	1.22559	4
5	Brocton,	904,894 94	-	42,738 77	39,635 87	4,254 02	-	-	991,523 60	1.92804	5
6	Cambridge,	1,842,167 56	8,748 90	354 31	274,801 34	6,713 58	-	-	2,132,785 69	1.77258	6
7	Charlestown,	505,802 73	4,671 10	-	233,358 20	4,720 16	748,552 19	1.98022	826,900 63	-	7
8	Citizens' (Quincy),	451,278 75	3,166 90	-	-	7,240 18	-	-	461,685 83	1.58782	8
9	Dedham,	178,137 27	-	-	-	4,593 14	-	-	182,730 41	1.49253	9
10	East Boston,	806,133 34	10,545 65	184 99	37	31,535 80	-	-	848,400 15	1.33359	10

11	Fall River,	949,839 32	5,993 48	5,771 18	159,535 79	3,195 23	-	-	1,124,335 00	1,39146	11
12	Fitchburg,	363,233 77	-	-	58,010 53	3,734 85	424,979 15	1,96682	526,153 59	-	12
13	Gloucester,	170,858 62	1,212 10	-	281 96	4,775 75	-	-	177,128 43	1,71157	13
14	Haverhill,	457,805 74	9,106 31	-	11,167 61	17,081 82	-	-	495,161 48	1,26092	14
15	Holyoke, ¹	452,598 51	3,632 94 ²	-	25,804 89	48 00	482,084 34	1,65171	632,470 28	-	15
16	Lawrence,	1,010,958 90	208 04	-	192,032 21	16,058 78	1,219,257 93	1,88114	1,448,994 10	-	16
17	Lowell,	1,265,922 10	34,582 94	-	125,630 68	16,714 07	-	-	1,442,849 79	1,81156	17
18	Lynn,	1,403,603 75	1,278 40	603 00	117,513 61	12,328 04	1,535,326 80	1,55120	1,839,775 07	-	18
19	Malden,	1,296,803 08	-	306,348 61	56,360 20	10,451 64	-	-	1,669,963 53	1,42981	19
20	New Bedford,	1,130,968 59	38,830 68	-	37,984 43	34,123 92	1,241,907 62	1,49072	1,751,856 34	-	20
21	Newton,	1,173,191 90	5,409 89	93 60	-	36,619 37	-	-	1,215,314 76	1,33830	21
22	North Adams,	168,463 01	-	76,871 52	2,641 00	973 41	248,948 94	1,45853	285,813 15	-	22
23	Northampton,	182,752 33	-	-	6,710 74	9,136 64	-	-	198,599 71	1,91120	23
24	Old Colony,	265,911 03	-	-	186 10	6,027 90	-	-	272,075 03	2,31528	24
25	Pittsfield,	526,747 73	-	-	6,053 78	859 50	-	-	533,661 01	1,73262	25
26	Salem,	477,819 16	-	-	29,180 36	7,557 21	-	-	514,556 73	1,86877	26
27	Springfield,	1,879,311 98	-	51,087 53	190,904 42	29,403 18	-	-	2,150,707 11	1,56148	27
28	Suburban,	421,932 63	-	-	-	8,041 50	429,974 13	1,52554	541,779 15	-	28
29	Taunton,	305,316 32	-	106,872 84	33,135 86	4,576 63	-	-	449,901 95	1,46368	9
30	Webster,	177,160 05	-	-	-	2,912 18	180,072 23	1,65625	257,093 84	-	30
31	West Boston,	148,472 84	-	70,911 49	3,586 87	6,254 86	-	-	229,226 06	1,33946	31
32	Worcester,	1,644,143 85	6,822 18	-	90,392 17	11,130 69	-	-	1,752,488 89	1,67764	32

¹ Municipal plant; for fiscal year 1921.² From municipal buildings.

2. OPERATING EXPENSES.
(a) Expenses of Manufacture.

No. of Company.	COMPANY.	COAL.		ENRICHERS.		PURIFIERS.		WATER.		No. of Company.
		Amount.	Per M made (Cents).	Amount.	Per M made (Cents).	Amount.	Per M made (Cents).	Amount.	Per M made (Cents).	
1	Arlington.	\$80,413 51	27.921	\$93,263 40	32.382	\$1,205 08	.418	\$467 32	.162	1
2	Attleboro.							65 46	.060 1	2
3	Beverly.	40,241 55	25.755	45,081 65	28.853	1,023 75	.655	490 72	.314	3
4	Boston.	2,440,477 88	39.132	1,019,289 19	16.344	20,433 10	.327	18,749 86	.301	4
5	Brookton.	217,240 37	38.290	129,385 00	22.805	2,183 83	.355	4,159 72	.733	5
6	Cambridge.	791,831 95	62.772	97,131 70	7.700	15,516 67	1.230	4,991 70	.396	6
7	Charlestown.	421,767 59	97.517			659 97	.133	2,899 10	.670	7
8	Citizens (Quincy).									8
9	Dedham.							152 50	.112 1	9
10	East Boston.	648 23	101 1					46 20	.007 1	10
11	Fall River.	410,409 51	47.643	95,760 25	11.117	7,805 90	.906	3,559 00	.413	11
12	Fitchburg.	146,967 69	61.511	24,408 88	10.216	330 15	.138	1,388 01	.581	12
13	Gloucester.	36,597 99	33.927	24,369 11	22.591	83 21	.077	822 28	.762	13
14	Haverhill.	114,126 65	27.010	80,725 57	19.105	295 05	.070	1,267 38	.300	14
15	Holyoke.	149,901 31	48.560	43,788 56	14.186	587 21	.190	663 84	.215	15
16	Lawrence.	472,920 17	63.139	62,605 11	8.358	6,455 40	.862	5,287 93	.706	16
17	Lynn.	503,103 62	62.510	104,073 08	12.931	5,035 93	.626	1,659 16	.206	17
18	Malden.	492,634 64	45.690	230,351 43	21.364	4,312 87	.400	5,170 41	.479	18
19	New Bedford.	421,246 73	33.235	320,271 11	25.268	1,235 66	.098	8,456 38	.667	19
20	Newton.	252,226 21	28.430	307,342 46	34.643	2,749 50	.310	2,203 43	.248	20
21	North Adams.	58,762 58	31.164	69,291 06	36.748	1,723 32	.914			21
22	Northampton.	51,683 73	45.845	26,709 01	23.692	60 00	.053	134 05	.119	22
23	Old Colony.	53,803 81	45.882	36,573 41	28.059	2,141 74	1.643	1,114 80	.855	23
24	Pittsfield.	118,192 62	37.255	118,157 71	37.244	1,249 75	.294	1,475 13	.465	24
25	Salem.	124,351 21	41.384	73,602 11	24.499	1,650 00	.549	3,025 24	1.007	25
26	Springfield.	590,949 77	39.972	251,830 45	17.034	4,100 00	.277	6,097 10	.412	26
27	Suburban.									27
28	Taunton.	178,771 15	54.458	43,832 67	13.353	1,305 04	.398	281 28	.086	28
29	Webster.	45,493 05	38.744	42,167 73	35.912	456 54	.389	1,050 00	.894	29
30	West Boston.	60,100 98	32.945	34,498 75	18.911	1,254 56	.688	838 68	.460	30
31	Worcester.	501,249 74	47.045	224,347 51	21.056	2,240 72	.210	10,448 18	.981	31
32										32

1 Per M bought.

2 Municipal plant.

2. OPERATING EXPENSES — Continued.
(a) Expenses of Manufacture — Continued.

No. of Company.	COMPANY.	WAGES.		STATION EXPENSES. TOOLS, ETC.		WORKS' STRUCTURES.		REPAIRS AND RENEWALS.		No. of Company.
		Amount.	Per M (Cents).	Amount.	Per M made (Cents).	MACHINERY AND EQUIP- MENT.				
						Amount.	Per M (Cents).			
1	Arlington,	\$24,262 14	8.424	\$2,828 58	.982	\$3,176 78	1.103	\$4,359 62	1.514	1
2	Attleboro,	7,071 58	6.451 ¹	484 28	.441 ¹	1,060 77	.908 ¹	—	—	2
3	Beverly,	21,374 64	13.680	13,806 06	8.836	16,159 30	10.342	—	—	3
4	Boston,	527,916 82	8.465	58,782 35	.942	10,729 64	.172	390,457 40	6.261	4
5	Brockton,	115,043 71	20.277	13,303 10	2.345	10,068 63	1.775	24,437 91	4.307	5
6	Cambridge,	137,190 99	10.875	4,046 50	.321	18,466 69	1.464	164,361 61	13.030	6
7	Charlestown,	73,424 80	16.977	1,925 51	.445	39,481 18	9.128	—	—	7
8	Citizens' (Quincy),	—	—	—	—	—	—	—	—	8
9	Dedham,	—	—	—	—	1,881 97	1.386	—	—	9
10	East Boston,	4,767 31	.743 ¹	7 02	.001 ¹	1,433 48	.223 ¹	—	—	10
11	Fall River,	93,916 99	10.902	5,376 94	.624	6,439 61	.748	42,330 92	4.914	11
12	Fitchburg,	34,468 66	14.426	4,228 16	1.770	6,019 98	2.896	13,588 63	5.687	12
13	Gloucester,	17,269 07	16.009	3,212 60	2.978	2,658 08	2.464	3,047 50	2.826	13
14	Haverhill,	42,574 47	10.076	3,168 40	.750	2,913 04	.689	7,687 08	1.819	14
15	Holyoke, ²	69,808 52	22.614	6,490 56	2.103	7,453 64	2.415	37,267 43	12.072	15
16	Lawrence,	164,061 38	21.903	3,277 24	.438	30,544 51	4.078	20,334 20	2.715	16
17	Lowell,	174,108 21	21.633	116,704 20	14.500	—	—	72,091 64	8.957	17
18	Lynn,	124,837 54	11.578	21,031 49	1.950	12,168 33	1.129	96,585 76	8.958	18
19	Malden,	158,897 57	12.537	20,874 33	1.647	14,143 69	1.116	44,102 14	3.480	19
20	New Bedford,	83,572 28	9.420	20,240 42	2.282	34,049 78	3.838	15,995 33	1.803	20
21	Newton,	—	—	16,929 16	1.830 ¹	8,022 98	.807 ¹	3,602 16	.389 ¹	21
22	North Adams,	20,201 52	10.714	2,869 26	1.522	781 06	.414	6,564 13	3.481	22
23	Northampton,	18,173 47	16.120	5,417 91	4.806	863 23	.766	1,552 92	1.377	23
24	Old Colony,	12,193 26	9.355	981 71	.753	630 34	.483	2,921 97	2.242	24
25	Pittsfield,	46,511 58	14.661	1,190 74	.375	4,693 18	1.479	16,631 72	5.243	25
26	Salmon,	41,991 19	13.977	2,899 91	.965	8,269 28	2.753	34,473 20	11.475	26
27	Springfield,	207,177 39	14.014	37,401 38	2.530	45,926 76	3.107	101,775 86	6.884	27
28	Suburban,	—	—	—	—	—	—	21 87	.007 ¹	28
29	Taunton,	47,825 85	14.569	1,958 43	.596	24,752 05	7.540	9,848 16	3.000	29
30	Weber,	9,125 23	7.771	353 06	.301	68 11	.058	2,080 92	1.772	30
31	West Boston,	24,357 04	13.351	131 01	.072	—	—	4,602 82	2.523	31
32	Worcester,	209,127 30	19.628	41,334 30	3.879	20,292 69	1.904	111,139 86	10.431	32

¹ Per M bought.² Municipal plant.

2. OPERATING EXPENSES — Continued.

(a) Expenses of Manufacture — Concluded.

No. of Company.	COMPANY.	TOTAL COST OF MANUFACTURE.		NET COST IN HOLDER (COST LESS RESIDUALS SOLD).		GAS PURCHASED.		TOTAL NET COST OF GAS MADE AND PURCHASED IN HOLDERS.		No. of Company.
		Amount.	Per M made (Cents).	Amount.	Per M made (Cents).	Amount.	Per M bought (Cents).	Amount.	Per M sold (Cents).	
1	Arlington.	\$209,976 43	72.906	\$209,976 43	72.906	\$93 60	117.736	\$210,070 03	78.105	1
2	Attleboro.	—	—	115,554 93	105.422 ¹	100,872 84	97.502	115,554 93	107.153	2
3	Beverly.	138,177 67	88.435	133,275 21	85.297	—	—	133,275 21	99.344	3
4	Boston.	4,486,836 24	71.944	4,380,439 39	69.917	1,160,982 08	49.817	5,521,421 47	65.956	4
5	Brockton.	515,822 27	90.917	476,186 40	83.930	—	—	476,186 40	92.595	5
6	Cambridge.	1,233,537 81	97.788	958,736 47	76.003	423 84	152.077	959,160 31	79.717	6
7	Charlestown.	540,158 15	124.890	306,799 95	70.935	19,171 89	100.010	325,971 84	86.233	7
8	Citizens' (Quincy).	—	—	—	—	275,085 80	92.441	275,085 80	94.607	8
9	Dedham.	—	—	104,092 65	76.641 ¹	102,058 18	75.143	104,092 65	85.023	9
10	East Boston.	—	—	574,239 42	89.426 ¹	567,337 55	88.351	574,239 42	90.264	10
11	Fall River.	665,599 12	77.967	506,063 33	58.747	—	—	506,063 33	62.630	11
12	Fitchburg.	232,300 16	97.225	174,280 63	72.947	—	—	174,280 63	80.654	12
13	Gloucester.	88,059 84	81.634	87,777 88	81.373	—	—	87,777 88	84.818	13
14	Haverhill.	232,757 64	59.819	241,590 03	57.176	—	—	241,590 03	61.521	14
15	Holyoke. ²	315,961 07	102.355	290,156 18	93.995	—	—	290,156 18	99.412	15
16	Lawrence.	765,485 94	102.199	573,453 73	76.561	—	—	573,453 73	88.476	16
17	Lowell.	976,775 84	121.363	851,145 16	105.754	—	—	851,145 16	106.865	17
18	Lynn.	987,092 47	91.548	869,578 86	80.650	—	—	869,578 86	87.857	18
19	Malden.	989,227 61	78.048	932,867 41	73.600	539 30	145.756	933,406 71	79.918	19
20	New Bedford.	718,379 41	80.974	680,394 98	76.692	—	—	680,394 98	81.671	20
21	Newton.	—	—	852,008 99	92.092 ¹	823,454 69	89.006	852,008 99	93.816	21
22	North Adams.	160,192 93	84.957	157,551 93	83.556	—	—	157,551 93	92.306	22
23	Northampton.	104,594 32	92.778	97,883 58	86.826	—	—	97,883 58	92.306	23
24	Old Colony.	116,360 84	89.272	116,224 74	89.168	—	—	116,224 74	98.904	24
25	Pittsfield.	308,102 46	97.116	302,048 68	95.209	—	—	302,048 68	98.065	25
26	Salem.	290,242 14	96.609	261,061 78	86.896	603 00	120.000	261,664 78	95.032	26
27	Springfield.	1,245,258 71	84.230	1,054,354 29	71.317	—	—	1,054,354 29	76.549	27
28	Suburban.	—	—	300,813 34	100.914 ¹	300,791 47	100.907	300,813 34	106.728	28
29	Taunton.	308,574 63	94.000	275,438 77	83.906	—	—	275,438 77	89.609	29
30	Webster.	100,704 64	85.841	100,794 64	85.841	—	—	100,794 64	92.707	30
31	West Boston.	128,783 84	68.950	122,196 97	66.984	—	—	122,196 97	71.404	31
32	Worcester.	1,120,180 30	105.134	1,029,788 13	96.651	—	—	1,029,788 13	98.580	32

¹ Per M bought.² Municipal plant.

2. OPERATING EXPENSES — Continued.
(b) Expenses of Distribution.

No. of Company.	COMPANY.		WAGES.		TOOLS AND APPLIANCES.		GAS STOVES.		REPAIRS OF MAINS AND SERVICES.		No. of Company.
			Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	
1	Arlington,	.	\$8,647 51	3.215	\$10,345 74	3.847	\$7,189 60	2.673	\$2,763 16	1.027	1
2	Attleboro,	.	7,382 20	6.846	1,610 97	1.494	—	—	574 99	.533	2
3	Beverly,	.	3,186 68	2.376	5,877 75	4.381	1,980 02	1.476	7,785 48	5.803	3
4	Boston,	.	504,044 29	6.021	16,464 38	1.197	15,122 79	.181	328,322 05	3.922	4
5	Brookton,	.	44,825 01	8.716	12,870 27	2.503	—	—	12,559 94	2.442	5
6	Cambridge,	.	95,436 21	7.932	21,223 41	1.764	10,582 49	.879	14,508 57	1.206	6
7	Charlestown,	.	25,816 35	6.829	3,043 87	.805	—	—	7,229 66	1.913	7
8	Citizens' (Quincy),	.	27,071 30	9.310	1,055 05	.363	516 72	.178	2,324 10	.799	8
9	Dedham,	.	3,648 78	2.980	2,451 06	1.757	3,246 91	2.652	2,211 22	1.096	9
10	East Boston,	.	40,099 48	6.303	3,658 17	.575	9,250 92	1.454	6,994 41	1.099	10
11	East River,	.	36,551 78	4.524	7,727 27	.090	6,662 23	.824	31,437 70	3.891	11
12	Fitchburg,	.	15,885 98	7.351	7,464 73	3.455	1,197 30	.554	2,743 18	1.269	12
13	Gloucester,	.	4,575 01	4.421	2,022 16	1.924	1,897 34	1.833	2,909 54	2.135	13
14	Haverhill,	.	9,267 97	2.360	9,203 02	2.344	3,100 30	.789	3,195 98	.814	14
15	Holyoke, 1	.	9,561 61	3.276	9,842 75	3.372	5,589 53	1.915	3,189 11	1.093	15
16	Lawrence,	.	33,093 67	3.306	6,456 01	.996	—	—	21,087 39	3.253	16
17	Lowell,	.	30,328 35	3.808	3,294 39	.414	15,736 58	1.976	9,975 43	1.252	17
18	Lynn,	.	65,157 16	6.583	25,441 02	2.570	19,260 80	1.946	32,835 86	3.318	18
19	Malden,	.	76,319 18	6.534	35,942 86	3.078	9,461 99	.810	16,431 12	1.407	19
20	New Bedford,	.	78,856 50	9.466	14,464 82	1.736	—	—	3,822 48	.459	20
21	Newton,	.	35,289 55	3.886	3,082 28	.339	33,330 11	3.670	38,021 11	4.186	21
22	North Adams,	.	5,829 97	3.416	3,082 28	.339	3,461 74	2.028	4,663 67	2.733	22
23	Northampton,	.	3,555 26	3.421	1,045 62	1.007	2,163 39	2.081	1,937 86	1.865	23
24	Old Colony,	.	5,344 22	4.548	947 42	.806	1,186 34	1.009	4,674 76	3.979	24
25	Pittsfield,	.	13,002 77	4.221	7,631 65	2.478	1,338 58	.434	7,641 92	2.482	25
26	Salem,	.	7,717 43	2.803	4,949 89	1.797	2,139 46	.777	7,928 10	2.880	26
27	Springfield,	.	110,653 25	8.034	43,471 45	3.156	46,850 65	3.401	9,378 89	.681	27
28	Suburban,	.	17,732 77	6.291	16,232 32	5.759	3,894 55	1.382	2,908 02	1.032	28
29	Taunton,	.	22,436 46	7.299	2,054 97	.669	—	—	627 83	.204	29
30	Wobster,	.	6,095 06	5.606	233 92	.215	66 00	.061	3,530 13	3.247	30
31	West Boston,	.	13,489 61	7.882	1,340 50	.783	4,602 66	2.690	4,552 02	2.660	31
32	Worcester,	.	50,675 66	4.851	20,352 43	1.948	15,663 73	1.499	29,406 18	2.821	32

¹ Municipal plant.

2. OPERATING EXPENSES — Continued.

(b) Expenses of Distribution — Concluded.

No. of Company.	COMPANY.	REPAIRS AND RENEWALS OF METERS.		PUBLIC LAMPS.		OTHER EXPENSES.		TOTAL COST OF DISTRIBUTION.		No. of Company.
		Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	
1	Arlington,	\$4,464 65	1.660	—	—	—	—	\$33,410 66	12.422	1
2	Attleboro,	564 38	1.523	—	—	\$173 88	.161	10,306 42	9.557	2
3	Beverly,	6,015 43	4.484	—	—	—	—	24,845 36	18.520	3
4	Boston,	295,743 90	3.533	\$6,387 88	.076	39,505 05	.472	1,205,590 34	14.402	4
5	Brockton,	11,569 78	2.248	—	—	—	—	81,816 00	15.909	5
6	Burlington,	36,418 47	3.027	4,573 33	.380	—	—	182,742 48	15.188	6
7	Cambridge,	3,907 82	1.034	—	—	—	—	39,997 80	10.581	7
8	Charlestown,	5,981 40	2.037	816 07	.281	1,403 31	.483	39,167 95	13.471	8
9	Citizens' (Quincy),	2,255 37	1.842	—	—	—	—	13,513 29	11.037	9
10	Dedham,	17,880 19	2.811	354 77	.056	1,745 63	.274	79,983 57	12.572	10
11	East Boston,	36,775 05	4.551	—	—	—	—	112,154 03	13.880	11
12	Fitchburg,	6,484 11	3.001	—	—	—	—	33,775 50	15.630	12
13	Gloucester,	1,432 60	1.385	—	—	—	—	42,052 23	11.728	13
14	Haverhill,	17,571 77	4.475	4,713 20	1.200	—	—	127,052 23	12.387	14
15	Holyoke,	7,971 43	2.731	—	—	—	—	36,154 43	12.387	15
16	Lawrence,	31,274 44	4.825	—	—	—	—	91,911 51	14.180	16
17	Lowell,	33,007 30	4.144	21,026 43	2.640	—	—	113,368 48	17.668	17
18	Lynn,	32,174 18	3.251	—	—	—	—	174,869 02	17.668	18
19	Malden,	21,073 65	2.108	20,014 88	2.402	—	—	159,228 80	13.633	19
20	New Bedford,	17,560 31	1.642	17,578 99	1.936	—	—	134,718 99	16.171	20
21	Newton,	14,909 69	1.727	—	—	—	—	142,211 73	15.659	21
22	North Adams,	2,948 46	1.260	—	—	—	—	19,613 47	11.491	22
23	Northampton,	1,308 78	1.046	—	—	2,126 58	1.809	10,010 91	9.634	23
24	Old Colony,	7,754 99	2.496	—	—	—	—	19,034 31	16.197	24
25	Pittsfield,	7,688 80	2.496	—	—	—	—	37,303 72	12.111	25
26	Salem,	11,993 10	4.356	—	—	—	—	34,727 98	12.613	26
27	Springfield,	21,015 26	1.526	—	—	—	—	231,369 50	16.798	27
28	Suburban,	5,986 52	2.124	—	—	—	—	46,754 18	16.588	28
29	Taunton,	3,477 84	1.132	—	—	—	—	28,597 10	9.304	29
30	Webster,	1,118 80	1.029	—	—	—	—	11,043 91	10.183	30
31	West Boston,	1,494 45	.873	—	—	—	—	25,479 24	14.888	31
32	Worcester,	25,365 85	2.429	—	—	—	—	141,523 85	13.548	32

1 Municipal plant.

2. OPERATING EXPENSES — *Concluded.*
(c) *Office and Other Operating Expenses.*

No. of Company.	COMPANY.		OFFICE EXPENSES.		TAXES.		MISCELLANEOUS EXPENSES.		TOTAL COST OF MANUFACTURE, PURCHASE AND DISTRIBUTION OF GAS LESS RESIDUALS.		No. of Company.
			Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M (Cents).	
1	Arlington,	.	\$40,750 30	15.151	\$18,804 28	6.917	\$7,166 96	2.665	\$310,002 23	115.290	1
2	Attleboro,	.	8,796 72	8.157	7,610 79	7.058	1,372 62	1.273	143,641 48	133.198	2
3	Beverly,	.	25,592 60	19.077	14,802 32	11.033	2,670 68	1.991	201,186 17	149.965	3
4	Boston,	.	593,732 16	7.093	705,600 00	8.429	249,076 81	2.975	8,275,440 78	98.855	4
5	Brockton,	.	85,302 04	16.587	69,068 12	13.431	26,413 98	5.136	7,738,786 54	143.658	5
6	Cambridge,	.	88,207 70	7.331	176,919 26	14.704	101,436 33	8.430	1,508,466 08	125.370	6
7	Charlestown,	.	22,966 47	6.075	34,176 03	9.041	7,614 64	2.015	30,726 78	113.945	7
8	Citizens (Quincy),	.	28,059 37	9.651	31,000 00	10.808	5,652 02	1.943	379,565 14	130.540	8
9	Dedham,	.	20,278 72	12.064	8,847 36	7.236	2,160 16	1.764	148,892 18	121.615	9
10	East Boston,	.	76,744 07	9.770	48,600 00	7.639	15,049 60	2.366	794,616 66	121.905	10
11	Fall River,	.	78,945 93	9.770	87,770 33	10.862	10,132 51	1.255	795,066 13	98.397	11
12	Fitchburg,	.	23,869 42	11.045	30,592 34	14.157	5,593 80	2.589	268,120 69	124.075	12
13	Gloucester,	.	18,814 58	18.180	12,510 64	12.089	4,849 09	4.686	136,088 84	131.501	13
14	Haverhill,	.	73,939 78	18.829	34,378 08	8.805	8,426 13	2.145	405,586 25	103.282	14
15	Holyoke, ¹	.	29,761 72	10.197	—	—	2,719 81	.932	358,792 14	122.928	15
16	Lawrence,	.	28,912 44	4.461	87,859 51	13.555	20,200 88	3.117	802,338 07	123.789	16
17	Lowell,	.	42,299 14	5.311	77,900 16	9.780	19,539 36	2.453	1,104,252 30	138.643	17
18	Lynn,	.	51,766 05	5.230	97,281 79	9.829	31,890 03	3.221	1,225,385 75	123.805	18
19	Malden,	.	52,428 94	4.489	115,991 61	9.931	19,720 36	1.688	1,280,776 42	109.659	19
20	New Bedford,	.	35,107 24	4.214	59,440 57	7.135	14,975 08	1.797	924,636 86	110.988	20
21	Newton,	.	73,000 50	8.038	60,815 00	6.696	22,002 35	2.423	1,150,038 57	126.632	21
22	North Adams,	.	18,882 80	11.063	11,833 98	6.933	6,613 50	3.874	214,495 68	125.667	22
23	Northampton,	.	16,981 00	16.341	7,446 52	7.166	3,831 93	3.688	136,153 94	131.026	23
24	Old Colony,	.	28,363 52	24.130	24,563 18	20.903	3,347 42	2.849	191,533 17	162.989	24
25	Pittsfield,	.	51,231 95	13.386	25,314 38	8.251	5,308 47	1.725	411,307 48	133.538	25
26	Salem,	.	30,544 97	11.093	41,009 86	14.894	9,368 47	3.402	377,315 96	137.034	26
27	Springfield,	.	70,708 59	5.134	152,935 50	11.104	32,208 52	2.138	1,541,576 40	111.923	27
28	Suburban,	.	21,275 01	7.548	20,344 09	7.218	3,333 92	1.183	392,520 54	139.265	28
29	Taunton,	.	15,028 05	4.889	19,825 02	6.450	6,141 91	1.998	345,030 85	112.250	29
30	Webster,	.	10,124 24	9.312	9,201 85	8.464	2,709 97	2.493	133,874 61	123.134	30
31	West Boston,	.	15,465 12	9.037	10,567 89	6.175	5,641 86	3.298	179,351 08	104.802	31
32	Worcester,	.	78,560 97	7.521	109,994 57	10.530	28,393 74	2.718	1,388,261 26	132.897	32

¹ Municipal plant.

3. NET EARNINGS AND THEIR APPLICATION.

No. of Company.	COMPANY.	BALANCE FROM YEAR'S OPERATION.		INTEREST.		No. of Company.
		Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	
1	Arlington,	\$124,846 54	46 418	\$30,770 96	11 441	1
2	Attleboro,	21,178 16	19 639	203 65	.189	2
3	Beverly,	132,839 17	—	11,140 16	—	3
4	Boston,	1,861,497 04	22 237	350,776 33	4 190	4
5	Brockton,	213,101 19	41 438	49,052 89	9 538	5
6	Cambridge,	349,518 27	20 049	34,362 21	2 856	6
7	Charlestown,	162,815 65	—	24,654 81	—	7
8	Citizens' (Quincy),	82,120 69	28 243	1,395 41	.548	8
9	Dedham,	33,838 23	27 639	8,200 53	6 698	9
10	East Boston,	53,783 12	8 454	31,259 05	4 914	10
11	Fall River,	169,733 08	21 006	1,626 74	.201	11
12	Fitchburg,	200,022 37	—	49,392 85	—	12
13	Gloucester,	40,757 63	39 383	6,167 15	5 959	13
14	Haverhill,	78,407 62	19 966	9,192 21	2 341	14
15	Holyoke, ¹	247,873 25	—	40,639 61	—	15
16	Lawrence,	454,623 82	—	157,592 71	—	16
17	Lowell,	212,966 81	26 739	41,857 13	5 255	17
18	Lynn,	496,875 71	—	49,205 71	—	18
19	Malden,	332,826 91	28 496	90,389 29	7 739	19
20	New Bedford,	789,235 05	—	285,131 94	—	20
21	Newton,	65,276 19	7 188	44,000 62	4 845	21
22	North Adams,	68,676 47	—	55,954 67	—	22
23	Northampton,	55,735 03	53 636	8,019 01	7 717	23
24	Old Colony,	80,405 76	68 423	36,805 71	31 151	24
25	Pittsfield,	116,239 75	37 739	26,137 53	8 161	25
26	Salem,	108,060 41	39 245	20,435 72	10 691	26
27	Springfield,	418,226 29	30 304	65,343 78	4 739	27
28	Suburban,	149,258 61	—	20,616 20	—	28
29	Taunton,	71,525 14	23 269	18,850 82	6 133	29
30	Webster,	123,219 23	—	37,279 60	—	30
31	West Boston,	46,288 11	27 048	12,444 16	7 272	31
32	Worcester,	273,835 46	26 214	190,061 40	18 194	32

¹ Municipal plant.

3. NET EARNINGS AND THEIR APPLICATION — *Concluded.*

No. of Company.	COMPANY.	DIVIDENDS.			MISCELLANEOUS CHARGES AGAINST INCOME, INCLUDING DEPRECIATION AND RESERVES.			BALANCE.		No. of Company.
		Amount.	Rate Per Cent.	Per M sold (Cents).	Amount.	Per M (Cents).	Amount, 1921.	Amount, 1920.		
1	Arlington,	\$46,900 00	9	17.438	\$34,854 78	12.959	\$12,320 80	\$652 48 ¹	1	
2	Attleboro,	13,920 00	12	12.908	6,346 77	5.885	707 74	2,743 91 ¹	2	
3	Beverly,	89,375 00	13	—	20,314 39	—	12,009 62	21,596 89	3	
4	Boston,	1,058,722 00	7	12.647	345,169 51	4.123	106,829 20	226,795 80 ¹	4	
5	Brookton,	—	—	—	64,492 95	12.541	99,555 35	13,375 44 ¹	5	
6	Cambridge,	201,600 00	12	16.755	98,228 82	8.164	15,327 24	8,083 37	6	
7	Charlestown,	94,704 00	15	—	39,340 84	—	4,116 00	10,976 35	7	
8	Citizens (Quincy),	64,260 00	17	22.100	8,962 22	3.082	7,303 06	11,283 91	8	
9	Dedham,	15,595 00	10	12.738	11,819 66	9.654	1,776 96 ¹	2,237 23	9	
10	East Boston,	20,125 00	3½	3.163	1,370 53	2.215	1,028 54	3,929 35	10	
11	Fall River,	135,240 00	12	16.737	34,215 84	4.234	1,349 50 ¹	46,783 01	11	
12	Fitchburg,	120,980 00	10	—	23,820 35	—	5,829 17	26,617 59	12	
13	Gloucester,	19,350 00	9	18.698	12,055 66	11.650	3,184 82	6,105 13 ¹	13	
14	Haverhill,	52,653 28	9	13.408	795 28	—	15,766 85	11,541 44	14	
15	Holyoke, 2	—	—	—	118,104 00	—	89,069 64	48,733 43 ¹	15	
16	Lawrence,	180,467 00	7	—	69,911 56	—	46,652 55	53,043 90	16	
17	Lowell,	123,180 00	12	15.466	115,074 88	14.448	67,145 20 ¹	8,354 59	17	
18	Lynn,	325,000 00	20	—	146,136 85	—	23,466 85 ¹	52,039 06	18	
19	Malden,	145,985 00	7	12.499	80,582 75	6.899	15,869 87	22,231 66	19	
20	New Bedford,	342,198 00	12	—	174,483 99	—	12,578 88 ¹	85,776 41	20	
21	Newton,	39,200 00	7	4.316	3,217 75	354	21,142 18 ¹	34,038 77	21	
22	North Adams,	8,000 00	2	4.687	10,373 01	6.077	5,651 21 ¹	1,002 19 ¹	22	
23	Northampton,	23,351 25	15	22.471	13,172 72	12.677	11,192 05	4,494 90	23	
24	Old Colony,	—	—	—	41,866 00	35.627	1,934 05	1,928 70 ¹	24	
25	Pittsfield,	48,000 00	8	15.584	21,416 80	6.953	21,745 42	8,563 52	25	
26	Salem,	53,584 00	8	19.461	28,695 80	10.422	3,655 11 ¹	7,650 83	26	
27	Springfield,	283,101 00	12	20.554	67,182 24	4.878	2,399 27	37,389 04 ¹	27	
28	Suburban,	83,450 00	10	—	33,675 62	—	11,516 79	8,224 10	28	
29	Taunton,	33,000 00	10	10.736	18,109 74	5.892	1,564 58	1,616 88	29	
30	Webster,	56,000 00	8	—	50,983 32	—	21,043 69 ¹	14,297 50 ¹	30	
31	West Boston,	22,368 00	8	13.070	12,710 42	7.427	1,234 47 ¹	4,973 06	31	
32	Worcester,	8,934 00	— ³	.855	20,410 85	1.954	54,429 21	58,330 49	32	

¹ Deficit.² Municipal plant.³ Six per cent on preferred stock.

APPENDIX F. — ELECTRIC STATISTICS.

TABLE 1. — *Financial Statistics for the Year ended June 30, 1921.*

COMPANY.	Capital Stock.	STOCKHOLDERS.		Value at Par of Stock held in Massachusetts.	DIVIDENDS.	
		Whole Number.	Resident in Massachusetts.		Amount.	Rate per Cent.
Abington and Rockland,	\$283,500	161	149	\$274,200	\$22,680 00	8
Agawam,	45,000	5	5	45,000	2,700 00	6
Amesbury,	305,000	251	231	290,000	27,450 00	9
Attleborough,	275,000	92	87	273,400	33,000 00	12
Ayer,	30,000	4	3	29,900	4,500 00	15
Block Plant (Boston),	9,500	3	3	9,500	— 1	—
Cambridge,	1,000,000	575	507	669,400	120,000 00	12
Central Massachusetts Electric,	470,500	5	5	470,500	42,345 00	9
Central Massachusetts Power (Palmer), ²	250,000 ³	—	—	—	36,000 00	— 4
Charlemont,	3,000	2	2	3,000	— 1	—
Chester,	5,000	4	4	5,000	400 00	8
Eastern Massachusetts,	150,000	1	1	150,000	15,000 00	10
Edison (Boston),	22,528,000	7,080	6,104	20,265,300	2,703,360 00	12
Edison (Brockton),	2,583,000	879	835	2,507,000	185,976 00	9 ⁵
Fall River,	3,490,440 ⁶	1,219	1,118	3,280,700	249,796 80	— 7
Franklin County Power, ³	27,500 ⁸	—	—	—	6,300 00	— 9
Franklin (Turners Falls),	75,000	29	27	71,000	6,000 00	8
Gardner,	407,600	240	222	392,100	23,369 00	— 10
Gloucester,	366,500	122	118	355,200	42,411 00	— 11
Greenfield,	1,039,290 ¹²	466	430	1,008,190	103,674 60	10

Harvard,	12,000	3	2	11,900	600 00	5
Haverhill,	1,236,400	510	445	974,900	108,252 50	- ¹²
Huntington,	5,000	4		5,000	- ¹	-
Lee,	30,000	21	19	27,800	2,400 00	8
Leominster,	220,000	3	2	219,900	24,200 00	11
Lowell,	2,352,800	971	908	2,242,800	147,050 00	- ¹⁴
Ludlow,	45,000	6	6	45,000	2,700 00	6
Malden,	1,068,000	42	41	1,062,700	128,160 00	12
Manchester,	205,800	55	52	192,600	12,348 00	6
Marlborough,	361,700	121	108	350,600	37,978 50	10 ¹
Millford,	132,500	4	3	132,400	31,800 00	24
Mill River (Williamsburg),	15,000	4	3	14,900	1,350 00	9
New England Power,	8,613,200	2,125	1,205	66,950	627,468 67	- ¹³
Northampton,	117,400	3	2	117,300	56,352 00	48
Norton,	8,000	3	3	8,000	640 00	8
Pepperell, ¹⁶	-	-	-	-	-	-
Pittsfield,	625,000	219	197	565,500	47,378 00	- ¹⁷
Plymouth,	400,000	70	68	398,300	37,000 00	9 ¹
Provincetown,	70,000	3	3	70,000	4,550 00	6 ¹
Quincy,	400,000	100	96	393,100	48,000 00	12

¹⁰ No dividend declared.² Voluntary association.³ Issued for cash, 2,250 preferred shares; surplus paid in, \$25,000.⁴ Three dollars a share on 3,000 shares common stock; \$6 a share on 4,500 shares preferred stock.⁵ On \$2,066,400.⁶ Includes 1,974 shares employees' stock, par value \$10.⁷ Four per cent on \$2,800,000 common stock; 2 per cent each on \$3,399,400 and \$3,470,700 common stock; 2 per cent on \$19,740 employees' stock.⁸ Surplus paid in.⁹ One dollar a share on 900 shares common stock; \$6 a share on 900 shares preferred stock.¹⁰ Four per cent each on \$141,300 and \$266,300 common stock; 5 per cent on \$141,300 preferred stock.¹¹ Three per cent on \$314,200; 9 per cent on \$366,500.¹² Includes 3,929 shares employees' stock, par value \$10.¹³ Five per cent on \$941,900; 2¹/₂ per cent each on \$1,215,600 and \$1,230,700.¹⁴ Seven and one-half per cent on \$1,176,400; 2¹/₂ per cent on \$2,352,800.¹⁵ Ten per cent on \$3,800,000 common stock; 4¹/₂ per cent on \$4,099,200 and 1¹/₂ per cent on \$4,200,300 preferred stock.¹⁶ No stock issued.¹⁷ Two per cent each on \$500,000 and \$618,900; four per cent on \$625,000.

TABLE 1. — *Financial Statistics, etc.* — Concluded.

COMPANY.	Capital Stock.	STOCKHOLDERS.		Value at Par of Stock held in Massachusetts.	DIVIDENDS.	
		Whole Number.	Resident in Massachusetts.		Amount.	Rate per Cent.
Randolph,	\$140,000	3	3	\$140,000	\$8,400 00	6
Salem,	1,284,700 ¹	20	18	1,283,800	110,037 75	— ²
Seekonk,	5,000	5	1	1,500	400 00	8
Shirley,	70,200 ¹	42	42	70,200	— ³	—
Southern Berkshire,	368,500	318	302	349,900	44,220 00	12
Sunderland,	2,000 ⁴	—	—	2,000	— ³	—
Turners Falls Power,	9,657,400 ⁵	2,085	1,923	8,780,600	579,255 15	6
Tyngsboro,	7,500 ⁵	4	4	7,500	— ³	—
Union (Franklin),	462,800	4	4	462,800	38,052 00	9 ⁷
United (Springfield),	3,200,000	696	606	2,926,500	363,435 00	12 ⁸
Ware,	194,000	4	4	194,000	13,580 00	7
Westborough,	36,500	20	18	36,200	3,650 00	10
Weymouth,	478,300	225	209	463,800	45,782 50	10 ⁹
Winchendon,	227,000	195	183	218,600	18,160 00	8
Worcester,	2,000,000	548	504	1,860,800	400,000 00	20
Worcester Suburban,	800,000	561	528	762,900	80,000 00	10
	\$68,195,530	20,135	17,367	\$54,560,140	\$6,648,162 47	—

¹ Par value \$50.⁵ Par value \$25.² Seven and one-half per cent on \$1,008,050; 3 per cent on \$1,147,800.⁷ On \$422,800.³ No dividend declared.⁸ Three per cent each on \$2,900,300, \$2,977,800, \$3,036,400 and \$3,200,000.⁴ In treasury; company being dissolved.⁹ Five per cent on \$444,000; ²₃ per cent each on \$469,300 and \$474,000.⁵ Includes 2,080 shares employees' stock, par value \$10.

TABLE 2.

The following table shows the value of the several electric plants as assessed by the local authorities, and the amounts paid by the companies for taxes, including in the case of gas companies only the amounts paid on account of their electric plants:—

COMPANY.	Value of Property assessed locally.	Taxes.
Abington and Rockland,	\$449,015	\$17,705 25
Adams,	— ¹	3,399 62
Agawam,	51,965	1,358 48
American Woolen (Maynard),	26,372	633 06
American Woolen (South Royalston),	—	35
Amesbury,	286,700	14,523 81
Amherst,	— ¹	8,412 22
Athol,	— ¹	32,169 37
Attleborough,	319,340	22,571 57
Ayer,	57,425	1,744 89
Barnes, A. W., Co. (Boston),	—	145 06
Beverly,	— ¹	27,232 71
Blackstone,	— ¹	1,099 39
Block Plant (Boston),	—	10 00
Cambridge,	2,204,200	140,470 01
Cape and Vineyard,	395,940	13,738 52
Central Massachusetts Electric,	438,445	26,865 51
Central Massachusetts Power (Palmer),	135,900	— ²
Charlemont,	8,000	183 93
Charlestown,	—	12,372 57
Chester,	6,000	152 69
Citizens' (Nantucket),	— ¹	1,005 91
Clinton,	— ¹	7,068 20
Eastern Massachusetts,	338,096	12,379 05
Easthampton,	— ¹	2,983 38
Edison (Boston),	51,200,645	1,471,494 85
Edison (Brookton),	2,318,765	118,792 83
Fall River,	3,912,350	125,938 11
Fitchburg,	— ¹	35,333 52
Franklin County Power,	12,100	— ³
Franklin (Turners Falls),	76,100	2,121 55
Gardner,	479,621	15,190 00
Gloucester,	529,900	18,623 30
Greenfield,	1,301,930	46,629 73
Harvard,	19,950	417 18
Haverhill,	1,782,900	58,974 09
Holyoke Water Power,	180,650	5,031 39
Huntington,	4,000	142 56
Lawrence,	— ¹	66,835 20
Lee,	37,690	1,263 21
Leominster,	350,800	11,151 67
Lowell,	1,777,400	85,815 99
Ludlow,	46,001	2,252 09
Lynn,	— ¹	105,903 56

¹ Included in assessed value of gas properties.

² Plant leased; operated by Central Massachusetts Electric Company.

³ Plant leased; operated by Athol Gas and Electric Company.

TABLE 2. — *Concluded.*

COMPANY.	Value of Property assessed locally.	Taxes.
Malden,	\$2,597,850	\$92,440 35
Manchester,	234,000	4,783 08
Marlborough,	749,900	32,091 19
Milford,	174,000	7,360 41
Mill River (Williamsburg),	20,500	817 43
New Bedford,	— ¹	198,996 72
Newburyport,	— ¹	17,774 41
New England Power,	4,653,012	250,950 00
North Adams,	— ¹	17,716 03
Northampton,	315,000	14,705 01
Norton,	18,975	298 15
Pepperell,	68,000	2,543 27
Pittsfield,	859,000	34,398 00
Plymouth,	487,725	21,007 01
Provincetown,	70,000	2,244 96
Quincy,	704,650	23,614 34
Randolph,	96,500	4,811 05
Salem,	2,297,160	74,253 51
Seekonk,	38,361	1,476 15
Shirley,	—	2,838 85
Southeastern (Marion),	253,189	10,870 08
Southern Berkshire,	394,850	19,896 01
Spencer,	— ¹	1,512 58
Suburban,	— ¹	27,731 32
Sunderland,	10,200	417 18
Turners Falls Power,	8,450,769	296,349 32
Tyngsboro,	132,197	1,397 41
Union (Franklin),	290,933	15,464 56
United (Springfield),	6,718,020	228,232 22
Ware,	160,600	6,541 77
Webster,	— ¹	21,073 49
Westborough,	31,900	— ²
Weymouth,	554,275	23,412 09
Williamstown,	— ¹	1,736 24
Winchendon,	247,200	9,772 24
Worcester,	4,138,600	284,402 91
Worcester Suburban,	858,860	40,243 92
	\$104,374,426	\$4,314,309 64

¹ Included in assessed value of gas properties.² Plant leased; operated by Marlborough Electric Company.

TABLE 3. — *The Rated Capacity of Boilers, Engines, Turbines, Water Wheels and Generators installed, as reported by the Different Companies on June 30 last.*

COMPANY.	Boilers (Total Rated Horse Power).	Engines (Total Rated Horse Power).	Water Wheels (Total Rated Horse Power).	Steam Turbines (Total Rated Kilowatts).	Generators (Total Reported Capacity in K. V. A.).
Abington and Rockland, . . .	¹ 500	725	—	—	600
Adams,	1—	—	—	—	—
Agawam,	1—	—	—	—	—
American Woolen (Maynard), . . .	1—	—	—	—	—
American Woolen (South Royalston),	1—	—	—	—	—
Amesbury,	¹ 500	1,320	—	—	795
Amherst,	1—	—	—	—	—
Athol,	1,070	850	2,200	625	3,410
Attleboro,	1—	—	—	—	—
Ayer,	¹ 125	225	—	—	165
Barnes, A. W., Co. (Boston), . . .	270	475	—	—	² 300
Beverly,	1,569	—	—	1,500	1,875
Blackstone,	1—	—	—	—	—
Block Plant (Boston),	³ 278	369	—	—	² 277
Cambridge,	4,460	5,250	—	20,750	25,887
Cape and Vineyard,	1,450	⁴ 2,550	—	—	1,525
Central Mass. Electric,	1—	—	—	—	—
Central Mass. Power, (Palmer),	⁵ 814	⁵ 850	1,200	⁵ 1,000	3,025
Charlemont,	1—	—	—	—	—
Charlestown,	1—	—	—	—	—
Chester,	—	⁶ 40	75	—	² 29
Citizens' (Nantucket),	240	85	—	200	295
Clinton,	1—	—	—	—	—
Easthampton,	1—	—	—	—	—
Eastern Massachusetts,	1—	—	—	—	—
Edison (Boston),	48,592	27,400	—	156,000	173,000
Edison (Brockton),	5,700	—	—	19,000	23,150
Fall River,	5,200	—	—	14,250	17,812
Fitchburg,	1,500	3,100	500	2,500	5,500
Franklin County Power,	—	—	⁷ 692	—	—
Franklin (Turners Falls),	1—	—	—	—	—
Gardner,	1—	—	—	—	—
Gloucester,	1,000	1,650	—	1,000	2,500
Greenfield,	—	—	4,200	—	3,430
Harvard,	1—	—	—	—	—
Haverhill,	3,200	—	—	13,250	16,475
Holyoke Water Power,	1,000	—	2,085	⁸ 1,750	4,050
Huntington,	125	80	—	—	45

¹ All current purchased.² Kilowatts.³ Not operated since Oct. 1, 1918.⁴ Also 60-horse power gasoline engines.⁵ Steam reserve; plant operated by Central
Massachusetts Electric Company.⁶ Gasoline engines.⁷ Operated by Athol Gas and Electric Com-
pany.⁸ K. V. A.

TABLE 3.—*The Rated Capacity of Boilers, Engines, Turbines, Water Wheels and Generators, etc. — Concluded.*

COMPANY.	Boilers (Total Rated Horse Power).	Engines (Total Rated Horse Power).	Water Wheels (Total Rated Horse Power).	Steam Turbines (Total Rated Kilowatts).	Generators (Total Reported Capacity in K. V. A.).
Lawrence,	5,468	575	3,175	17,875	20,025
Lee,	1—	—	—	—	—
Leominster,	1—	—	—	—	—
Lowell,	4,128	4,040	—	8,250	12,950
Ludlow,	1—	—	—	—	—
Lynn,	4,780	1,900	—	14,575	20,213
Malden,	2,510	2,164	—	1,500	3,400
Manchester,	1—	—	—	—	—
Marlborough,	835	1,761	—	—	1,100
Milford,	1—	—	—	—	—
Mill River (Williamsburg), . .	1—	—	—	—	—
New Bedford,	15,600	—	—	72,000	90,000
Newburyport,	2,400	—	—	6,500	8,125
New England Power,	5,250	—	55,100	19,400	39,530
North Adams,	3,568	—	—	5,000	5,750
Northampton,	¹ 300	—	—	—	—
Norton,	1—	—	—	—	—
Pepperell,	1—	—	—	—	—
Pittsfield,	3,130	—	—	10,623	13,415
Plymouth,	1,000	500	—	1,000	360
Provincetown,	1—	² 120	—	125	90
Quincy,	¹ 1,000	1,450	—	1,500	2,975
Randolph,	¹ 250	570	—	—	320
Salem,	5,900	—	—	22,500	28,125
Seekonk,	1—	—	—	—	—
Southeastern,	1—	³ 80	—	—	275
Southern Berkshire,	150	150	839	—	625
Spencer,	¹ 150	—	—	—	—
Suburban,	1,208	1,300	—	500	1,400
Turners Falls Power,	5,216	—	69,845	30,000	99,300
Tyngsboro,	1—	—	—	—	—
Union (Franklin),	¹ 350	275	—	—	250
United (Springfield),	8,304	—	3,780	24,100	33,650
Ware,	¹ 250	350	—	—	150
Webster,	4,715	150	—	6,200	7,575
Westborough,	⁴ 100	195	—	—	150
Weymouth,	1,638	550	400	2,250	2,955
Williamstown,	1—	—	—	—	—
Winchendon,	—	—	1,050	—	781
Worcester,	9,350	—	—	52,500	56,200
Worcester Suburban,	2,950	—	—	5,400	6,070

¹ All current purchased.² Diesel engine.³ Gasoline engines.⁴ Plant operated by Marlborough Electric Company.

TABLE 4. — *Line Statistics.*

The following table shows the total length of wire, the length of underground conduit, the length of wire in the same, the number of poles set (including therein all poles owned jointly), and the length of streets with overhead wires of each company on June 30 last: —

COMPANY.	Total Length of Wire (Feet).	Length of Underground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Abington and Rockland, .	4,998,068	14,051	14,051	6,597	955	964,967
Adams,	862,439	—	—	¹ 1,046	² 523	148,778
Agawam,	1,240,625	—	—	1,304	141	146,560
American Woolen (Maynard),	815,340	—	—	1,561	116	216,885
American Woolen (South Royalston),	5,260	—	—	6	9	³ —
Amesbury,	2,052,720	—	8,100	2,293	756	292,475
Amherst,	2,467,836	—	—	7,264	² 400	537,135
Athol,	2,419,885	—	2,610	2,812	81	705,041
Attleboro,	1,931,388	—	—	2,491	459	357,283
Ayer,	394,738	—	—	520	99	63,940
Beverly,	3,442,451	81,665	510,521	5,442	—	616,080
Blackstone,	502,398	—	—	816	36	104,937
Block Plant (Boston),	44,803	—	—	—	—	—
Cambridge,	5,640,932	136,748	601,579	3,567	406	352,188
Cape and Vineyard,	4,517,448	—	—	9,325	2,337	³ —
Central Mass. Electric,	6,429,483	—	—	¹ 8,012	1,462	1,079,280
Charlemont,	26,000	—	—	297	57	45,240
Charlestown,	412,743	36,174	188,077	553	107	35,785
Chester,	⁴ —	—	—	85	4	16,250
Citizens' (Nantucket),	285,809	—	—	791	6	78,500
Clinton,	1,610,904	—	—	2,348	391	218,235
Eastern Massachusetts,	313,228	—	313,228	—	⁵ 332	—
Easthampton,	1,012,269	—	—	1,804	165	190,500
Edison (Boston),	74,015,102	3,979,049	21,188,589	69,570	6,778	7,580,993
Edison (Brockton),	8,801,199	232,909	199,798	12,941	1,293	⁴ —
Fall River,	6,573,818	140,131	1,861,732	8,774	⁶ 588	933,000
Fitchburg,	3,068,403	40,781	451,015	3,532	² 653	416,079
Franklin (Turners Falls),	838,591	—	9,979	1,388	422	128,112
Gardner,	2,202,866	—	—	3,493	⁷ 1,567	604,671
Gloucester,	2,045,834	58,011	192,134	5,086	375	125,000
Greenfield,	4,449,554	—	2,200	6,705	² 933	909,477
Harvard,	485,678	—	—	703	139	88,020
Haverhill,	3,755,076	32,773	384,449	4,070	1,170	615,981
Holyoke Water Power,	246,000	—	—	78	99	35,970
Huntington,	51,073	327	327	136	2	50,746
Lawrence,	7,406,744	75,159	232,960	10,045	⁸ 465	958,740
Lee,	858,635	—	—	1,036	119	162,345
Leominster,	1,796,532	—	—	2,249	237	341,703

¹ Includes 8 steel towers.² Includes 2 steel towers.³ Not given.⁴ No record.⁵ Includes 139 steel towers.⁶ Includes 113 steel towers.⁷ Includes 4 steel towers.⁸ Includes 1 steel tower.

TABLE 4. — *Line Statistics* — Concluded.

COMPANY.	Total Length of Wire (feet).	Length of Underground Conduit (feet).	Length of Wires in Conduit (feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street Overhead Wires (feet).
Lowell,	6,631,134	73,642	418,345	8,071	618	1,142,479
Ludlow,	386,167	—	—	457	365	51,129
Lynn,	9,392,304	301,368	1,326,281	14,525	547	1,423,500
Malden,	9,337,591	147,308	1,295,489	8,017	2,369	1,389,942
Manchester,	147,774	130,669	138,799	30	65	4,900
Marlborough,	3,606,223	—	—	5,825	455	1,025,250
Milford,	1,473,506	—	—	1,965	228	260,806
Mill River (Williamsburg),	252,631	—	—	341	24	49,700
New Bedford,	8,015,095	143,734	960,635	11,960	¹ 1,888	970,757
Newburyport,	1,120,226	—	2,105	2,301	² 500	258,952
New England Power,	12,929,233	—	—	160	³ 9,691	—
North Adams,	1,429,949	200	200	1,583	507	246,781
Northampton,	2,277,114	11,120	3,358	2,739	438	331,884
Norton,	209,331	—	—	275	28	51,826
Pepperell,	318,517	—	—	719	111	⁴ —
Pittsfield,	5,436,486	71,796	84,512	7,867	⁵ 1,778	778,065
Plymouth,	2,613,604	5,343	34,504	3,855	160	431,394
Provincetown,	296,465	—	—	385	2	69,062
Quincy,	2,865,000	—	—	4,690	415	675,000
Randolph,	1,206,965	—	—	1,578	37	203,077
Salem,	2,252,953	91,268	613,724	2,799	460	287,055
Seekonk,	843,905	—	—	1,172	73	124,680
Southeastern,	2,302,711	14,975	27,325	4,420	285	575,316
Southern Berkshire,	3,480,152	178,800	216,343	4,447	1,557	663,227
Spencer,	492,658	—	—	964	39	115,161
Suburban,	3,371,734	10,239	1,822	2,534	895	514,270
Turners Falls Power,	3,776,878	—	6,508	379	⁶ 2,247	47,870
Tyngsboro,	766,417	—	—	1,092	475	⁴ —
Union (Franklin),	3,166,802	—	—	4,302	731	557,525
United (Springfield),	10,467,859	1,056,109	5,989,711	10,449	1,008	710,371
Ware,	875,798	—	—	1,228	239	153,154
Webster,	3,914,725	1,925	9,744	6,182	174	⁴ —
Westborough,	652,943	—	—	1,039	36	123,813
Weymouth,	2,853,945	35,500	37,803	3,014	268	471,920
Williamstown,	452,167	—	—	557	131	94,781
Winchendon,	646,335	2,249	4,684	1,117	183	118,939
Worcester,	16,308,713	535,318	5,226,087	8,694	8,794	772,682
Worcester Suburban,	5,736,175	—	—	8,566	1,148	1,160,265

¹ Includes 197 steel towers.⁴ No record.² Includes 3 steel towers.⁵ Includes 147 steel towers.³ Includes 2,366 steel towers.⁶ Includes 1,011 steel towers.

TABLE 5. — *Connected Load Statistics.*

The following table shows the number of customers of the electric companies and the gas companies supplying electricity (not including the hydroelectric companies), number of motors and connected load for all customers except in the supply to other companies or municipal plants, June 30, 1921: —

COMPANY.	Number of Customers using Power.	Total Number of Lighting and Power Customers.	Number of Motors.	Total Power Load in K. W.	Total Lighting and Power Load in K. W.
Abington and Rockland,	159	4,775	796	3,985.64	10,624.39
Adams,	57	1,456	90	777.75	1,767.37
Agawam,	16	700	19	73.85	400.61
American Woolen (Maynard), . .	50	1,311	50	39.25	985.81
American Woolen (South Royalston), .	—	30	—	—	22.64
Amesbury,	79	2,346	394	1,779.21	3,432.38
Amherst,	117	2,009	166	1,404.80	2,648.50
Athol,	129	2,863	539	5,569.21	8,582.58
Attleboro,	180	3,287	628	3,270.46	6,744.31
Ayer,	45	673	71	355.50	998.82
Barnes, A. W., Co. (Boston),	5	60	9	70.00	110.25
Beverly,	121	3,493	177	9,146.33	13,028.81
Blackstone,	13	651	90	97.00	431.22
Cambridge,	803	10,588	2,296	12,805.09	23,477.23
Cape and Vineyard, .	— ¹	— ¹	— ¹	— ¹	— ¹
Central Mass. Electric, .	115	4,926	970	5,343.60	8,517.55
Charlemont,	5	103	6	5.59	— ¹
Charlestown,	136	819	571	— ¹	— ¹
Chester,	3	77	3	— ¹	— ¹
Citizens' (Nantucket), .	—	535	—	—	230.36
Clinton,	67	2,029	173	669.75	2,367.48
Easthampton,	59	1,490	103	937.91	1,813.92
Edison (Boston), . .	17,809	129,356	— ¹	259,714.00	429,794.00
Edison (Brockton), . .	1,095	13,045	2,537	14,234.98	26,873.04
Fall River,	466	11,827	2,771	34,060.80	45,644.60
Fitchburg,	252	5,843	1,055	4,612.72	10,078.89
Franklin (Turners Falls),	114	1,477	418	2,075.00	2,807.15
Gardner,	345	4,402	345	3,941.56	5,950.68
Gloucester,	522	4,582	220	1,024.25	6,083.77
Greenfield,	414	5,710	1,162	6,318.38	10,171.35
Harvard,	19	157	24	104.81	290.72
Haverhill,	581	7,027	1,739	6,106.75	14,277.44
Huntington,	—	164	—	—	— ¹
Lawrence,	724	7,924	2,399	10,295.31	19,161.64
Lee,	64	659	81	10.50	826.35
Leominster,	149	2,752	502	3,501.30	5,094.31
Lowell,	728	9,990	3,508	15,211.10	29,969.34
Ludlow,	17	873	22	51.47	396.23
Lynn,	850	17,408	1,516	7,645.70	22,850.70

¹ Not given.

TABLE 5. — *Connected Load Statistics* — Concluded.

COMPANY.	Number of Customers using Power.	Total Number of Lighting and Power Customers.	Number of Motors.	Total Power Load in K. W.	Total Lighting and Power Load in K. W.
Malden,	732	19,498	1,793	8,474.60	28,209.30
Manchester, . . .	24	630	40	156.50	1,061.40
Marlborough, . . .	271	4,253	1,097	3,423.25	8,340.55
Milford,	103	2,505	260	1,803.75	4,059.54
Mill River (Williamsburg),	10	242	22	246.38	489.94
New Bedford, . . .	950	10,745	4,860	41,314.23	51,175.71
Newburyport, . . .	93	1,788	541	5,850.00	6,759.00
North Adams, . . .	139	3,513	621	3,760.50	6,475.15
Northampton, . . .	223	3,296	574	1,989.75	2,381.66
Norton,	7	185	11	52.20	167.90
Pepperell,	11	344	13	50.33	207.03
Pittsfield,	532	6,273	1,017	7,985.00	13,952.24
Plymouth,	275	4,122	315	2,502.83	5,307.88
Provincetown, . . .	6	877	6	6.71	546.03
Quincy,	306	9,021	505	3,086.20	8,653.82
Randolph,	51	1,585	109	453.20	1,513.70
Salem,	343	6,487	4,378	13,031.31	20,664.38
Seekonk,	30	518	31	229.31	709.76
Southeastern, . . .	81	2,047	198	1,525.57	3,070.73
Southern Berkshire, . . .	211	2,300	591	2,549.45	5,341.65
Spencer,	33	677	186	1,290.94	1,828.72
Suburban,	149	8,378	189	1,117.50	7,047.33
Tyngsboro,	22	418	60	760.40	1,035.62
Union (Franklin), . .	117	2,368	444	2,523.60	4,173.83
United (Springfield), .	1,099	22,936	137	22,006.60	58,655.55
Ware,	55	1,301	71	606.09	1,253.93
Webster,	199	5,531	912	6,393.97	9,087.71
Weymouth,	69	2,996	359	1,947.82	3,462.84
Williamstown, . . .	40	898	52	167.76	770.64
Winchendon,	39	880	199	1,795.81	2,539.58
Worcester,	1,472	33,384	- ¹	24,196.50	47,660.70
Worcester Suburban, .	164	6,435	698	6,850.76	10,746.78

¹ Not given.

TABLE 6. — *Electric Current generated and sold.*

The following table shows the total kilowatt hours generated and bought, the maximum station load in kilowatts on day of least output, the kilowatt hours sent out for street lights and the kilowatt hours sold to commercial customers, as taken from the returns of the several companies for the year ended June 30, 1921: —

COMPANY.	TOTAL K. W. HOURS GENERATED —		Total K. W. Hours bought.	MAXIMUM STATION LOAD IN K. W.		K. W. Hours for Street Lights.	K. W. Hours sold to Commercial Lighting Customers.	K. W. Hours Power Customers.	K. W. Hours sold to Street Railways.	K. W. Hours sold to Other Companies.
	By Steam.	By Water Power.		During the Year.	On Day of least Output.					
Abington and Rockland,	—	—	6,852,010	1,450 ¹	350 ¹	222,206	1,055,052	4,283,176	—	—
Adams,	—	—	1,643,467	— ²	— ²	152,837	399,131	573,985	—	12,730
Agawam,	—	—	291,852	— ²	— ²	48,463	96,008	22,394	—	—
American Woolen (Maynard),	—	—	452,139	230	50	97,495	237,146	1,059	—	—
American Woolen (South Royalston),	—	—	7,181	— ²	— ²	1,442	5,021	—	—	—
Amesbury,	—	—	3,408,270	1,175	50	157,726	506,316	1,764,743	—	311,224
Amherst,	—	—	3,693,641	— ²	— ²	158,610	463,454	276,028	2,406,300	35,231
Athol,	—	—	5,082,711	— ²	— ²	178,711	717,185	3,663,741	2,756,680	164,400
Attleboro,	410,700	3,461,430	5,290,500	2,200	65	211,835	974,515	3,002,563	—	132,310
Ayer,	—	—	954,420	280	120	40,436	179,730	337,768	—	327,660
Barnes, A. W., Co. (Boston),	—	—	—	— ²	— ²	—	209,509	31,880	—	—
Beverly,	249,589	—	—	1,270	690	814,882	1,226,253	582,421	—	387,100
Blackstone,	3,828,556	—	251,352	— ²	— ²	39,283	116,320	48,559	—	—
Cambridge,	—	—	8,145	9,700	2,600	1,133,856	5,772,540	16,703,270	—	1,121,100
Cape and Vineyard,	29,194,096	—	3,175,200	1,248	— ²	— ²	— ²	— ²	—	—
Central Massachusetts Electric,	619,190	—	12,582,291	— ²	— ²	307,365	862,123	5,897,685	—	3,657,273
Central Massachusetts Power (Palmer),	—	2,266,770	—	—	—	—	—	—	—	2,266,770
Charlemont,	—	—	62,540	— ²	— ²	5,798	18,937	31,893	—	—
Charlestown,	—	—	4,859,998	— ²	— ²	685,458	3,521,443 ³	—	—	—
Chester,	— ²	— ²	—	— ²	— ²	— ²	19,816	—	—	—
Citizens' (Nantucket),	135,940	—	—	114 ⁴	42 ⁴	30,120	78,846	—	—	—
Clinton,	—	—	2,967,840	1,133	225	150,906	482,816	791,087	—	1,054,095

¹ Also at Pembroke station, 1,440 K. W. H. and 54 K. W. H., respectively.

² No record.

³ Includes kilowatt hours sold for power.

⁴ Amperes.

TABLE 6. — *Electric Current generated and sold — Concluded.*

COMPANY.	TOTAL K. W. HOURS GENERATED —		Total K. W. Hours bought.	MAXIMUM STATION LOAD IN K. W.		K. W. Hours for Street Lights.	K. W. Hours sold to Commercial Lighting Consumers.	K. W. Hours sold to Power Consumers.	K. W. Hours sold to Street Railways.	K. W. Hours sold to Other Companies.
	By Steam.	By Water Power.		During the Year.	On Day of least Output.					
Eastern Massachusetts,	—	—	30,977,253	—	—	—	—	—	—	27,742,970
Easthampton, . . .	—	—	1,531,010	6,300	1,160	107,549	287,370	848,148	—	—
Edison (Boston), . .	355,946,900	—	21,754,013	105,090	28,600	20,890,936	111,480,645	114,569,583	9,138,308	36,969,761
Edison (Brockton), .	34,232,840	—	—	11,100	2,900	1,401,725	5,309,866	12,883,690	1,011,410	6,852,010
Fall River, . . .	29,056,200	—	15,037,516	17,600	2,300	2,117,834	4,671,876	31,818,881	—	436,118
Fitchburg, . . .	9,777,590	735,600	320,527	4,100	900	727,400	1,883,604	5,780,665	—	184,600
Franklin County Power,	—	468,753	—	—	—	—	—	—	—	468,753
Franklin (Turners Falls),	—	—	1,633,307	—	—	254,725	318,431	761,225	—	—
Gardner, . . .	—	—	5,792,935	3,450	800	271,538	944,050	3,052,051	—	458,083
Gloucester, . . .	3,174,150	—	—	1,060	780	265,590	1,099,653	1,070,740	—	—
Greenfield, . . .	—	—	3,783,000	3,500	1,350	517,528	1,550,184	5,542,868	1,606,850	2,832,595
Harvard, . . .	—	—	99,675	—	—	9,009	26,105	40,279	—	—
Haverhill, . . .	10,524,010	—	—	3,700	900	496,305	2,790,857	4,549,579	—	564,930
Holyoke Water Power, .	290,270	5,816,960	—	1,620	102	—	—	3,758,660	—	2,348,570
Huntington, . . .	50,095	—	—	—	—	7,736	42,359	—	—	—
Lawrence, . . .	5,179,500	10,539,582	—	4,610	1,532	1,553,213	3,906,488	6,184,176	—	—
Lee, . . .	—	—	1,396,400	750	75	15,975	473,950	848,975	—	—
Leominster, . . .	—	—	5,092,600	1,800	380	150,220	598,633	3,748,572	—	—
Lowell, . . .	30,144,388	—	4,101	9,450	3,200	2,381,916	5,550,274	15,043,700	533,100	104,951
Ludlow, . . .	—	—	1,523,351	—	—	41,441	161,258	1,234,600	—	—
Lynn, . . .	18,741,460	—	—	5,100	2,300	2,085,842	6,328,852	7,074,979	—	—
Malden, . . .	3,050,540	—	20,140,595	6,530	2,060	1,624,860	5,804,750	11,285,824	—	1,029,054
Manchester, . . .	—	—	387,100	200	75	64,372	183,689	42,755	—	—
Marlborough, . . .	—	—	4,283,782	1,343	425	311,524	1,053,658	1,913,897	—	—

Milford,	2,396,183	900	160	247,001	583,339	1,327,190	—
Mill River (Williamsburg),	232,000	—	—	10,133	42,171	152,421	—
New Bedford,	—	31,800	4,900	1,505,300	5,395,000	50,523,576	—
Newburyport,	—	4,700	350	312,713	503,761	7,197,352	2,520,000
New England Power,	183,585,153	—	—	—	—	106,605,036	145,547,033
North Adams,	—	2,075	625	322,409	1,102,617	3,420,618	719,949
Northampton,	4,286,600	2,540	660	250,480	1,311,291	1,696,487	232,000
Norton,	128,530	—	—	—	43,567	33,981	—
Pepperell,	830,635	—	—	40,704	84,701	483,090	41,247
Pittsfield,	314,772	4,800	1,600	974,040	2,888,614	9,285,863	458,260
Plymouth,	3,625,396	9,200	4,300	232,000	745,300	2,257,296	667,357
Provincetown,	164,897	96	48	44,941	92,828	4,154	—
Quincy,	3,896,878	1,507	653	587,033	2,154,612	1,245,440	—
Randolph,	526,500	—	—	58,627	198,835	109,503	—
Salem,	130,177	14,000	5,400	610,002	2,184,203	16,679,570	26,541,000
Seekonk,	336,256	—	—	14,555	101,377	130,616	24,142
Shirley,	2,247,077	—	—	45,500	244,435	714,559	830,235
Southeastern,	10,542,615	—	—	67,982	363,300	2,398,591	6,615,996
Southern Berkshire,	5,038,041	300	155	111,179	774,645	3,916,947	991,171
Spencer,	1,275,620	350	10	38,717	104,193	1,091,869	—
Suburban,	4,475,386	2,450	1,200	448,660	2,657,762	395,510	49,095
Sunderland,	35,231	—	—	4,391	22,022	7,090	—
Turners Falls Power,	11,846,200	54,900	8,300	—	—	44,296,607	82,967,766
Tyngsboro,	398,861	—	—	23,164	25,844	231,212	40,914
Union (Franklin),	6,762,625	—	—	102,197	711,200	1,827,225	3,720,308
United (Springfield),	20,820,000	23,880	5,130	4,668,034	13,564,018	23,409,325	10,189,500
Ware,	1,310,955	—	—	163,180	284,537	690,716	—
Webster,	301,110	3,900	240	474,563	1,228,677	6,057,344	—
Weymouth,	5,767,400	2,800	1,900	153,549	530,731	2,178,947	4,080,300
Williamstown,	557,560	—	—	68,050	269,247	95,230	—
Winchendon,	685,328	5,632	800	79,836	206,385	1,192,962	460
Worcester,	8,284,295	21,800	8,100	4,819,285	15,044,797	31,884,854	8,167,682
Worcester Suburban,	9,547,552	—	—	252,033	1,216,457	6,538,954	—

No record,

TABLE 7. — *Amount of Electric Current sold to Other Companies and Municipalities for the Years ended June 30, 1920 and 1921.*

SELLING COMPANY.	Buying Company.	Number of K.W.Hrs. 1920.	Number of K.W.Hrs. 1921.	Amount re- ceived, 1921.
Adams,	New England Power,	—	12,730	\$444 04
American Woolen (Assabet Mills),	North Adams,	10,200	—	—
American Woolen (Royalston Mills),	American Woolen (Maynard),	401,301	452,139	18,085 56
Amesbury,	American Woolen (Royalston),	7,315	7,181	359 05
Amherst,	Newburyport,	36,710	—	—
Athol,	Town of Merrimac,	237,209	311,224	8,854 72
Attleboro,	Sunderland,	21,927	35,231	1,409 24
Ayer,	New England,	—	164,400	411 00
	Norton,	87,260	131,880	348 31
	Town of North Attleborough,	220	430	29 80
	Town of Groton,	254,680	327,660	7,372 38
Bel lows Falls,	New England Power,	219,245	530,031	2,650 15
Berkshire Street Railway,	New England Power,	1,300	9,210	104 86
Beverly,	Manchester,	369,300	387,100	13,907 17
Blackston Valley,	Blackstone,	—	629	31 45
Burmus Paper,	Union,	9,461,039	6,760,780	109,294 16
	Webster and Southbridge,	113,180	301,110	3,583 22
Cambridge,	Town of Belmont,	956,700	1,121,100	29,428 91
Cape Cod Cold Storage,	Provincetown,	150,383	164,897	7,230 46
	New England Power,	1,065,881	1,020,045	9,180 38
Central Mass. Electric,	Spencer,	1,533,769	1,326,273	31,703 03
	Ware,	1,242,283	1,310,955	36,887 71
Central Mass. Power,	Central Mass. Electric,	2,368,620	2,266,770	44,466 93
Clinton,	Ayer,	1,155,124	954,420	20,084 79
	Harvard,	71,644	99,675	3,183 89
Connecticut River Power,	New England Power,	58,215,430	74,021,259	492,422 11
Crane, Z. and W. M. (Dalton),	Pittsfield,	336,000	—	—
Deerfield Pulp,	New England Power,	1,719,200	—	—
Eastern Conn. Power,	New England,	22,103,500	—	—
	Edison of Boston,	646,700	368,100	6,392 37
	Malden,	18,953,500	20,140,595	413,227 28
Eastern Mass.,	Salem,	43,000	129,200	17,409 30
	Suburban,	3,858,100	4,356,595	100,583 48
	City of Peabody,	568,900	781,500	22,401 72
	Town of Danvers,	293,640	1,966,980	53,871 85
	Cambridge,	8,212	8,145	453 27
	Charlestown,	4,362,190	4,855,998	101,068 39
	Eastern Mass.,	3,430,000	3,528,000	65,914 24
	New England Power,	11,560,822	11,366,500	267,859 20
Edison of Boston,	Quincy,	—	3,896,878	85,005 37
	Union (Franklin),	1,669	1,845	270 38
	Weymouth,	—	5,767,400	102,508 43
	Town of Norwood,	4,411,126	5,012,005	107,742 44
	Town of Wakefield,	909,900	1,051,000	37,446 90
Edison of Brockton,	Town of Wellesley,	1,229,400	1,481,990	29,673 01
	Abington and Rockland,	8,828,740	6,852,010	146,998 86
Fall River,	Narragansett (R. I.),	6,335	9,064	181 28
	Tiverton (R. I.),	555,127	427,054	10,238 07
Fitchburg,	New England Power,	2,362,400	184,600	2,713 62
	Town of Lunenburg,	76,530	—	—
Franklin County,	Athol,	663,329	46,875	7,835 79
	Town of Ashburnham,	163,720	164,230	3,764 60
Gardner,	Town of Dana,	24,360	27,000	2,160 00
	Town of Princeton,	53,360	59,140	1,478 50
	Town of Templeton,	199,868	207,713	5,192 84
Greenfield,	Amherst,	1,258,523	1,344,595	14,827 10
	Turners Falls,	1,464,000	1,488,000	7,440 00
	Plaistow (N. H.),	52,083	64,510	2,980 78
Haverhill,	Salem (N. H.),	107,360	136,400	4,801 20
	Town of Georgetown,	218,500	223,800	7,597 84
	Town of Groveland,	123,750	140,220	5,481 70

TABLE 7. — *Amount of Electric Current sold to Other Companies, etc. — Continued.*

SELLING COMPANY.	Buying Company.	Number of K.W.Hrs. 1920.	Number of K.W.Hrs. 1921.	Amount re- ceived, 1921.
Holyoke Water Power, Hull, town of,	City of Holyoke, Abington and Rockland,	395,510 150	2,348,570 —	\$25,834 27 —
Lowell,	Edison of Boston, Town of Littleton,	5,801 84,090	5,941 99,010	441 04 4,382 55
Ludlow,	Central Mass. Electric, Ludlow,	367 5,400	— —	— —
Ludlow Associates,	Turners Falls,	—	167,200	836 00
Malden,	Eastern Mass., Edison of Boston, Suburban,	5,660 37,063 101,116	859,158 51,105 118,791	38,218 80 2,239 71 4,355 82
Marlborough,	New England Power, Amesbury,	2,500 3,896,290	— 3,408,270	— 68,712 67
Merrimac Valley, Metropolitan District Com- mission,	Edison of Boston, New England Power,	6,255,789 9,573,003	6,435,641 10,106,750	40,222 75 53,565 79
Monument Mills,	Southern Berkshire,	4,365,791	5,039,461	71,722 43
Narragansett,	Attleboro, Seekonk,	5,400,800 297,846	5,290,500 336,256	84,283 29 8,321 08
Nashua River Paper, New Bedford & Onset Street Railway,	New England Power, Southeastern Mass.,	— 7,916,830	229,159 10,541,390	916 04 171,235 13
Newburyport,	Amesbury, Adams, Athol, Central Mass., Charlemont, Clinton, Conn. River Power, Eastern Conn. Power, Edison of Boston, Fall River, Fitchburg, Gardner, Leominster, Marlborough, Milford (Mass.), Milford (N. H.), New Hampshire W. & E., Rhode Island Power, Rockville & Willimantic, Shirley, Turners Falls, Tyngsboro, Winchendon, Worcester, Worcester Suburban, Town of Boylston, Town of Holden, Town of Sterling, Town of West Boylston, Adams,	3,920,000 1,337,700 5,144,777 11,961,752 — 3,176,876 6,370,362 — 7,125,257 13,070,720 2,304,309 5,714,566 5,182,300 4,475,817 1,371,300 1,158,000 1,397,298 38,187,747 4,502,040 13,485,929 440,500 — 904,568 5,335,520 13,148,295 50,895 189,440 121,920 143,845 157,864 6,296 488,733 228,100	2,520,000 1,490,200 4,381,003 10,284,141 62,540 2,954,400 5,972,394 696,950 14,893,226 15,013,500 320,527 5,792,935 5,092,600 4,285,782 2,396,183 1,053,338 1,148,862 43,548,282 4,427,655 2,247,077 1,500 345,750 685,328 8,273,395 9,545,780 60,800 240,160 145,920 186,805 153,267 9,122 557,560 232,000	44,345 36 27,135 55 54,388 76 160,098 86 1,759 07 42,539 10 126,492 83 8,280 11 66,541 59 222,650 06 3,963 39 98,871 48 73,713 80 64,374 65 42,838 93 16,654 99 17,360 86 626,735 88 58,645 43 53,709 17 15 00 6,501 08 11,483 43 59,103 83 161,317 68 1,519 98 6,004 00 3,648 00 4,670 13 4,694 28 273 66 13,939 01 3,480 00
North Adams,	Stamford (Vt.), Williamstown,	6,296 488,733	9,122 557,560	273 66 13,939 01
Northampton,	Mill River (Williamsburg),	228,100	232,000	3,480 00
Palmer Mills,	New England Power,	4,115,810	3,814,500	17,774 00
Peabody, city of,	Salem, Hollis (N. H.),	506 17,740	977 12,288	97 70 299 43
Pepperell,	Tyngsboro, Lee,	46,581 —	28,959 439,680	705 40 11,305 41
Pittsfield,	Southern Berkshire,	31,030	18,580	484 40
Plymouth,	Southeastern Mass., Town of Middleborough,	— 509,000	1,225 666,332	27 40 12,163 34
Reading, town of,	Lowell,	3,021	52,592	215 68
Rhode Island Power,	New England Power,	25,535,465	25,784,650	301,760 19

TABLE 7.—*Amount of Electric Current sold to Other Companies, etc.*—
Concluded.

SELLING COMPANY.	Buying Company.	Number of K.W.Hrs. 1920.	Number of K.W.Hrs. 1921.	Amount re- ceived, 1921.
Salem,	Eastern Mass.,	23,490,000	26,541,000	\$405,967 65
Seekonk,	Fall River,	25,072	24,016	480 32
	Pepperell,	11,744,249	795,235	20,855 33
Shirley,	Tyngsboro,	—	24,332	507 24
	Hollis (N. H.),	—	10,668	222 62
Southeastern Mass., . .	Cape and Vineyard,	2,378,000	2,987,600	61,600 70
	Plymouth,	3,721,510	3,628,396	70,451 42
Southern Berkshire, . .	Lee,	976,160	956,720	16,778 01
South Hadley, town of, .	Munch, F. W.,	188,750	34,451	1,062 87
Starrett Co.,	Central Mass. Electric,	20,230	31,280	1,133 10
Suburban,	Athol,	—	515	21 87
	Eastern Mass.,	2,100	49,095	3,418 79
	Agawam,	250,773	291,852	5,142 35
	Amherst,	2,243,983	2,349,046	29,340 03
	Easthampton,	1,720,000	1,531,010	26,842 90
	Franklin,	1,421,560	1,633,307	25,358 47
	Greenfield,	2,988,000	3,783,000	60,127 10
Turners Falls,	Ludlow,	1,877,466	1,518,651	18,191 62
	New England Power,	37,195,740	34,985,000	244,228 63
	Northampton,	3,840,500	4,286,600	40,854 33
	Northern Conn.,	1,440,600	1,281,000	23,449 48
	United (Springfield),	11,832,800	20,820,000	141,566 00
	City of Chicopee,	5,440,500	6,059,600	72,715 20
	City of Westfield,	4,738,560	4,428,700	61,647 79
Tyngsboro,	Pepperell,	—	35,400	1,292 01
	Hollis (N. H.),	—	5,514	104 74
Union (Franklin),	Blackstone,	421,818	250,723	11,062 22
	Town of Mansfield,	3,578,250	2,253,085	52,384 04
United (Springfield), . .	Town of North Attleborough,	1,291,400	1,216,500	35,696 73
	Turners Falls,	17,733,202	10,189,500	93,827 00
	Randolph and Holbrook,	688,400	526,500	19,446 49
Weymouth,	Town of Braintree,	33,100	1,514,590	43,617 02
	Town of Hingham,	590,762	990,000	35,092 22
	Town of Hull,	860,970	1,049,210	29,986 38
Winchendon,	Athol,	670	460	6 90
Worcester Consolidated Street Railway,	Worcester Electric,	—	10,900	327 00
	New England Power,	12,135,395	757,653	108,782 51
Worcester Electric,	Worcester Suburban,	2,015	1,772	177 98
	Town of Paxton,	38,340	37,380	1,618 05
	Town of Shrewsbury,	405,600	552,000	16,560 00
Worthington, P. & M. Co., .	Cambridge,	18,700	—	—

TABLE 8. — *Fuel Statistics.*

The following table shows the quantities of fuel used by, and an analysis of the coal costs of the several companies for the year of the returns, the computations being made on the kilowatt hours generated by steam:—

COMPANY.	Tons used (2,240 Pounds).	Costs.			Pounds per K.W. Hr. gen- erated.
		Per Ton.	Total.	Per K.W. Hr. gen- erated (Cents).	
Abington and Rockland,	— ¹	—	—	—	—
Adams,	— ¹	—	—	—	—
Agawam,	— ¹	—	—	—	—
American Woolen (Maynard),	— ¹	—	—	—	—
American Woolen (South Royalston),	— ¹	—	—	—	—
Amesbury,	— ¹	—	—	—	—
Amherst,	— ¹	—	—	—	—
Athol, ²	1,165.00	\$10.883	\$12,678 48	3.087	6.354
Attleboro,	— ¹	—	—	—	—
Ayer,	— ¹	—	—	—	—
Barnes, A. W., Co. (Boston),	1,083.00 ³ 714.00 ⁴ 5,632.00 ³	14.209 6.600 13.250	20,100 92	8.053	16.128
Beverly,	169.00 ⁵ 2,063.00 ⁴	1.950 4.900	85,063 59	2.222	4.601
Blackstone,	— ¹	—	—	—	—
Cambridge,	36,401.00	14.229	517,946 07	1.774	2.793
Cape and Vineyard, ⁶	1,752.82	18.237	31,966 52	5.163	6.341
Central Mass. Electric,	— ¹	—	—	—	—
Charlemont,	— ¹	—	—	—	—
Charlestown,	— ¹	—	—	—	—
Chester,	— ⁷	—	—	—	—
Citizens' (Nantucket),	431.00 ³ 281.00 ⁴	12.673 3.500	6,445 74	4.742	11.732
Clinton,	— ¹	—	—	—	—
Eastern Mass.,	— ¹	—	—	—	—
Easthampton,	— ¹	—	—	—	—
Edison (Boston),	283,709.00	13.683	3,882,031 57	1.091	1.785
Edison (Brockton),	31,164.00	13.702	426,995 35	1.247	2.039
Fall River,	1,653.49 ³ 137,669.47 ⁸ 16,300.76 ³	9.286 91.279 11.797	190,609 31	.656	—
Fitchburg,	286.88 ⁵	5.600	193,912 29	1.983	3.800
Franklin (Turners Falls),	— ¹	—	—	—	—
Gardner,	— ¹	—	—	—	—
Gloucester,	4,613.00 ³ 445.00 ⁴	13.067 3.500	61,834 51	1.948	3.569
Greenfield,	— ¹⁰	—	—	—	—
Harvard,	— ¹	—	—	—	—
Haverhill,	12,684.25	11.345	143,907 97	1.367	2.700

¹ All current purchased.² Less than 5 per cent of current generated by steam.³ Coal.⁴ Screenings.⁵ Breeze.⁶ Over 83 per cent of current purchased.⁷ One hundred and three gallons of gasoline and 4,362 gallons of kerosene.⁸ Barrels fuel oil.⁹ Per barrel.¹⁰ Water power; also electricity purchased.

TABLE 8. — *Fuel Statistics* — Continued.

COMPANY.	Tons used (2,240 Pounds).	Costs.			Pounds per K.W. Hr. gen- erated.
		Per Ton.	Total.	Per K.W. Hr. gen- erated (Cents).	
Holyoke Water Power, ¹	636.75	\$12.779	\$8,137 08	2.803	4.914
Huntington,	— ²	—	—	—	—
Lawrence,	9,914.22 ³ 30.11 ⁴ 135.00 ⁵	11.703 8.000 2.500	108,658 94	2.098	4.359
Lee,	— ⁶	—	—	—	—
Leominster,	— ⁶	—	—	—	—
Lowell,	29,033.00	15.579	452,315 61	1.501	2.157
Ludlow,	— ⁶	—	—	—	—
Lynn,	23,848.00 ³ 479.00 ⁷ 69,520.00 ⁸ 261,530.00 ¹⁰	10.982 7.123 9.040 9.032	276,424 20	1.475	—
Malden, ¹¹	3,838.00 ³ 700,213.00 ¹²	9.337 9.067	82,842 43	2.716	—
Manchester,	— ⁶	—	—	—	—
Marlborough,	— ⁶	—	—	—	—
Milford,	— ⁶	—	—	—	—
Mill River (Williamsburg),	— ⁶	—	—	—	—
New Bedford,	74,978.00	11.090	831,518 82	1.018	2.056
Newburyport,	6,287.00 ³ 1,731,518.00 ¹²	10.001 9.036	125,557 66	1.134	—
New England Power, ¹³	24,483.00	10.599	259,507 35	1.387	2.932
North Adams,	10,217.00 ³ 111.00 ⁷	11.220 11.580	115,914 14	1.758	3.510
Northampton,	— ⁶	—	—	—	—
Norton,	— ⁶	—	—	—	—
Pepperell,	— ⁶	—	—	—	—
Pittsfield,	19,526.88	10.248	200,115 93	1.245	2.721
Plymouth,	2,361.00	9.104	21,493 57	1.980	4.872
Provincetown,	— ⁶	—	—	—	—
Quincy,	2,960.71	13.085	47,537 99	3.209	4.476
Randolph,	— ⁶	—	—	—	—
Salem,	45,887.00	12.228	561,117 87	1.065	1.950
Seekonk,	— ⁶	—	—	—	—
Shirley,	— ⁶	—	—	—	—
Southeastern (Marion),	— ⁶	—	—	—	—
Southern Berkshire,	— ¹⁴	—	—	—	—
Spencer,	— ⁶	—	—	—	—
Suburban, ¹⁵	53,852.00 ¹²	9.074	3,974 85	3.874	—
Sunderland,	— ⁶	—	—	—	—

¹ Less than 5 per cent of current generated by steam.² Mill waste and sawdust.³ Coal.⁴ Coke.⁵ Breeze.⁶ All current purchased.⁷ Screenings.⁸ Gallons coal gas tar.⁹ Per gallon.¹⁰ Gallons water gas tar.¹¹ Over 86 per cent of current purchased.¹² Gallons oil.¹³ Less than 6 per cent of current generated by steam.¹⁴ Water power; also electricity purchased.¹⁵ Over 97 per cent of current purchased.

TABLE 8. — *Fuel Statistics* — Concluded.

COMPANY.	Tons used (2,240 Pounds).	Costs.			Pounds per K.W. Hr. gen- erated.
		Per Ton.	Total.	Per K.W. Hr. gen- erated (Cents).	
Turners Falls Power, ¹	4,193.75	\$11.090	\$46,500 55	1.189	2.401
Tyngsboro,	— ²	—	—	—	—
Union (Franklin),	— ²	—	—	—	—
United (Springfield),	28,202.00	10.200	287,646 09	1.125	2.470
Ware,	— ²	—	—	—	—
Webster,	12,841.00	10.878	139,694 78	1.376	2.833
Weymouth,	4,641.00	15.196	70,526 32	3.192	4.706
Williamstown,	— ²	—	—	—	—
Winchendon,	— ³	—	—	—	—
Worcester,	72,194.30	9.863	713,259.89	1.130	2.561
Worcester Suburban,	— ²	—	—	—	—

¹ Less than 3 per cent of current generated by steam.² All current purchased.³ Water power; also electricity purchased.

ANALYSIS OF REPORTED INCOME AND EXPENSES OF THE LARGER COMPANIES, AS SHOWN IN TABLE 9.

The following tables give an analysis, on the unit basis of kilowatt hours of electricity sold, of the income, expenses and surplus earnings of all the electric companies making or purchasing more than 10,000,000 kilowatt hours of electricity during the year, as stated by the companies in their returns. The analysis of the expense of manufacturing electricity is computed on the kilowatt hours made, as a fairer basis for comparing such cost. In the kilowatt hours sold are included all electricity supplied to the street light circuits measured at the switchboards of the several companies. Of the companies included in this table, the Fitchburg, Lawrence, Lynn, New Bedford, Newburyport, Southeastern, Webster and Holyoke Municipal Plant sell gas as well as electricity; consequently, the net income available for dividends, interest, other general expenses and undivided earnings cannot fairly be stated on the kilowatt hour unit basis.

TABLE 9. — *Analysis of Reported Income and Expenses of the Larger Companies.*

1. OPERATING INCOME.

No. of Company.	COMPANY.	COMMERCIAL LIGHTING.			PUBLIC LIGHTING.			POWER.			No. of Company.
		Number of K.W. Hrs.	Amount.	Per K.W. Hr. sold (Cents).	Number of K.W. Hrs.	Amount.	Per K.W. Hr. sold (Cents).	Number of K.W. Hrs.	Amount.	Per K.W. Hr. sold (Cents).	
1	Cambridge.	5,772,540	\$536,414 20	9.293	1,133,856	\$82,582 42	7.283	16,703,270	\$646,734 55	3.871	1
2	Central Massachusetts.	862,123	124,187 44	14.405	307,365	31,830 50	10.356	5,897,685	170,870 06	2.897	2
3	Eastern Massachusetts.	—	—	—	—	—	—	—	—	—	3
4	Edison (Boston).	111,480,645	9,910,402 42	8.890	20,800,936	950,783 39	4.594	123,707,891	4,494,441 27	3.633	4
5	Edison (Brookton).	5,309,866	427,184 94	8.045	1,401,725	83,288 26	6.370	13,893,100	543,829 52	3.914	5
6	Fall River.	4,671,876	463,432 02	9.920	2,117,834	121,222 63	5.724	31,818,881	711,577 52	2.236	6
7	Fitchburg.	1,883,604	233,857 45	12.415	727,400	51,247 22	7.045	5,780,665	186,498 26	3.226	7
8	Greenfield.	1,530,184	193,823 01	12.503	517,528	31,286 33	6.045	7,149,718	164,382 63	2.299	8
9	Haverhill.	2,790,857	325,203 26	11.653	496,305	31,816 10	6.411	4,549,579	202,613 47	4.453	9
10	Holyoke.	4,855,782	298,814 16	6.154	1,201,816	47,268 16	3.933	9,639,307	246,039 94	2.552	10
11	Lawrence.	3,906,488	415,231 55	10.629	1,553,213	85,150 05	5.487	6,184,176	216,814 84	3.506	11
12	Lowell.	5,550,274	471,258 75	8.491	2,331,916	110,933 44	4.657	15,576,800	593,421 39	3.810	12
13	Lynn.	6,328,852	635,554 54	10.042	2,085,842	108,044 64	5.180	7,074,979	302,454 98	4.275	13
14	Malden.	5,804,750	618,630 36	10.657	1,624,860	117,724 04	7.245	11,285,824	422,896 23	3.747	14
15	New Bedford.	5,395,000	610,681 77	11.319	1,505,300	105,363 22	6.999	62,606,776	1,237,011 63	1.976	15
16	Newburyport.	503,761	72,210 52	14.334	312,713	17,303 05	5.533	7,197,352	190,854 46	2.652	16
17	New England Power.	—	—	—	—	—	—	106,605,036	2,302,793 69	2.160	17
18	Pittsfield.	2,888,614	278,732 14	9.615	974,040	57,581 80	5.912	9,285,863	280,558 00	3.021	18
19	Salem.	2,184,203	251,662 70	11.522	610,002	40,549 60	6.648	21,276,820	500,727 45	2.353	19
20	Southeastern.	363,300	51,117 76	14.070	67,982	8,899 09	13.090	2,398,591	69,794 17	2.910	20
21	Turners Falls Power.	—	—	—	—	—	—	70,769,252	967,456 86	1.367	21
22	United (Springfield).	13,564,018	1,146,389 31	8.451	4,668,034	162,406 15	3.479	23,409,325	633,466 15	2.706	22
23	Webster.	1,228,677	150,592 95	12.257	474,563	36,389 29	7.668	6,037,344	153,759 79	2.538	23
24	Worcester.	13,044,797	1,139,049 60	7.571	4,819,283	195,045 26	4.047	31,884,854	872,578 36	2.737	24

¹ Municipal plant; for fiscal year 1921.² Amount appropriated from tax levy for street lights and lighting public buildings.

1. OPERATING INCOME — *Concluded.*

No. of Company.	COMPANY.	OTHER COMPANIES.			Other Operating Income.	TOTAL OPERATING INCOME.			No. of Company.
		Number of K.W. Hrs.	Amount.	Per K.W. Hr. sold (Cents).		Number of K.W. Hrs.	Amount.	Per K.W. Hr. sold (Cents).	
1	Cambridge,	1,121,100	\$29,428 91	2.625	\$5,062 20 ¹	24,730,766	\$1,300,222 28 ¹	5.258	1
2	Central Massachusetts,	3,657,273	77,771 12	2.126	12,625 03	10,724,446	417,284 15	3.891	2
3	Eastern Massachusetts,	27,742,970	613,886 00	2.213	—	27,742,970	613,886 00	2.213	3
4	Edison (Boston),	38,969,761	797,941 21	2.158	21,989 57	309,053,163	16,184,557 86	5.237	4
5	Edison (Brookton),	6,852,010	146,988 86	2.145	1,763 46	1,209,065 04	4,403	3.347	5
6	Fall River,	436,118	10,419 35	2.389	—	39,044,709	1,306,671 52	3.347	6
7	Fitchburg,	184,600	2,713 62	1.470	22,236 21 ²	8,576,269	496,552 76 ²	5.790	7
8	Greenfield,	2,832,595	22,267 10	1.786	—	12,650,025	411,759 07	3.417	8
9	Haverhill,	564,930	20,861 52	3.693	60 11 ³	8,401,871	580,554 46	6.910	9
10	Holyoke, ⁴	532,660	13,316 30	2.500	—	15,750,171	605,438 76 ⁵	3.844	10
11	Lawrence,	—	—	—	57 00	3,643,877	717,253 44	6.160	11
12	Lowell,	104,951	4,793 87	4.568	1,061 10	23,613,941	1,181,468 55	5.003	12
13	Lynn,	—	—	—	—	15,489,673	1,046,054 16	6.753	13
14	Malden,	1,029,054	44,814 03	4.355	8,118 93	19,744,488	1,212,183 59	6.139	14
15	New Bedford,	—	—	—	603 84	69,507,076	1,953,660 46	2.811	15
16	Newburyport,	2,520,000	44,345 36	1.760	4,709 20	10,533,826	329,422 59	3.127	16
17	New England Power,	145,547,033	2,021,026 62	1.389	21,994 15	283,479,541	4,345,814 46	1.533	17
18	Pittsfield,	458,260	11,789 81	2.573	13,394 13	13,606,777	642,055 88	4.719	18
19	Salem,	26,541,000	405,967 65	1.530	1,559 03	50,612,025	1,200,466 43	2.372	19
20	Southeastern,	6,615,996	132,052 12	1.996	3,406 08	9,445,869	265,269 22	2.808	20
21	Turners Falls Power,	82,967,766	749,463 85	.903	51,625 16 ⁶	153,734,018	1,768,545 87	1.150	21
22	United (Springfield),	10,189,500	93,827 00	.921	—	51,830,877	2,036,088 61	3.928	22
23	Webster,	—	—	—	—	7,760,584	340,742 03	4.391	23
24	Worcester,	8,167,682	127,138 54	1.557	43,815 85 ⁷	60,015,648	2,377,627 61	3.962	24

¹ Includes \$43.27 for steam heating.² Includes \$17,263.44 for steam heating.³ Includes \$39.26 for steam heating.⁴ Municipal plant; for fiscal year 1921.⁵ Includes \$47,268.16 appropriated from tax levy.⁶ From sale of water power.⁷ Includes \$41,661.29 for steam heating and elevator service.

2. OPERATING EXPENSES.

(a) Expenses of Manufacture.

No. of Company.	COMPANY.	K. W. Hrs. made.	COAL OR OTHER FUEL.		RENTALS.		OIL AND WASTE.		WATER.		No. of Company.
			Amount.	Per K. W. Hr. made (Cents).	Amount.	Per K. W. Hr. made (Cents).	Amount.	Per K. W. Hr. made (Cents).	Amount.	Per K. W. Hr. made (Cents).	
1	Cambridge,	29,194,096	\$517,946 07	1.774	\$3,343 00	.011	\$2,434 54	.008	\$8,971 82	.031	1
2	Central Massachusetts,	-1	-	-	-	-	38 40	-	-	-	2
3	Eastern Massachusetts,	-	-	-	450 00	-	-	-	-	-	3
4	Edison (Boston),	355,946,900	3,882,031 57	1.091	50,169 24	.014	10,249 44	.003	27,158 76	.008	4
5	Edison (Brookton),	34,232,840	426,995 35	1.247	-	-	1,361 19	.004	249 89	.001	5
6	Fall River,	29,036,200	190,609 31	.656	-	-	2,282 69	.008	10,034 15	.034	6
7	Fitchburg,	10,513,190	193,912 29	-2	289 90	-2	1,699 12	-2	2,787 92	-2	7
8	Greenfield,	11,809,650 ³	-	-	3,000 00	.025	68 56	.001	-	-	8
9	Haverhill,	10,524,010	143,907 97	1.367	-	-	1,288 66	.012	-	-	9
10	Holyoke, ⁴	18,391,000	252,301 55	-2	18,888 80	-2	1,115 44	-2	581 57	-2	10
11	Lawrence,	15,719,082	108,658 94	-2	40,743 79	-2	1,239 93	-2	3,729 53	-2	11
12	Lowell,	30,144,388	452,315 61	1.501	-	-	1,572 29	.005	709 87	.003	12
13	Lynn,	18,741,460	276,424 20	1.475	-	-	2,217 34	.012	9,265 59	.050	13
14	Malden,	3,030,340	82,842 43	2.716	-	-	806 06	.026	2,814 94	.092	14
15	New Bedford,	81,691,800	851,518 82	1.018	-	-	5,140 25	.006	8,793 46	.011	15
16	Newburyport,	11,071,320	125,557 66	1.134	-	-	3,146 93	.028	1,967 69	.018	16
17	New England Power,	18,706,984 ⁵	259,507 35	1.387	23,887 56	.128	1,020 99	.005	1,250 88	.007	17
18	Pittsfield,	127,667,977 ⁶	-	-	10,800 00	.008	283 79	.000	3,936 21	.025	18
19	Salem,	16,074,758	200,115 93	1.245	50 00	.000	1,304 68	.008	15,606 38	.030	19
20	Southeastern,	52,700,000	561,117 87	1.065	-	-	3,695 83	.007	-	-	20
21	Turners Falls Power,	164,504,300	46,500 55	-2	7,742 00	-2	545 11	-2	1,627 87	-2	21
22	United (Springfield),	41,584,330	287,646 09	-2	34,860 00	-2	3,100 32	-2	3,020 50	-2	22
23	Webster,	10,152,489	139,694 78	1.376	-	-	567 39	.006	2,687 82	.026	23
24	Worcester,	63,140,000	713,259 89	1.130	1,800 00	.003	3,780 81	.005	1,217 64	.002	24

¹ All current purchased.² Electricity generated partly from water power.³ Electricity generated wholly from water power.⁴ Municipal plant; for fiscal year 1921.⁵ Kilowatt hours generated by steam.⁶ Kilowatt hours generated by water power.

2. OPERATING EXPENSES — Continued.
(a) Expenses of Manufacture — Continued.

No. of Company.	COMPANY.	WAGES AT STATION.		TOOLS AND APPLIANCES.		STATION REPAIRS.		HYDRAULIC PLANT AND STEAM PLANT REPAIRS.			No. of Company.
		Amount.	Per K.W. Hr. made (Cents).	Amount.	Per K.W. Hr. made (Cents).	Amount.	Per K.W. Hr. made (Cents).	HYDRAULIC PLANT.	STEAM PLANT.	Per K.W. Hr. made (Cents).	
1	Cambridge,	\$98,995 07	.339	\$798 92	.003	\$8,472 26	.029	—	\$25,166 07	.086	1
2	Central Massachusetts,	5,676 17	—	1,788 00	—	111 84	—	\$6,428 10	169 77	—	2
3	Eastern Massachusetts,	—	—	—	—	—	—	—	—	—	3
4	Edison (Boston),	992 313 34	.279	33,117 41	.009	49,435 24	.014	—	253,445 50	.071	4
5	Edison (Brookton),	69,583 65	.203	7,241 22	.021	4,529 72	.013	—	23,355 40	.068	5
6	Fall River,	53,138 39	.190	4,049 38	.014	2,535 47	.009	—	22,946 69	.079	6
7	Fitchburg,	46,740 28	.445	3,689 02	.035	1,930 12	.018	26 84	14,335 04	.137	7
8	Greenfield,	28,646 52	.243	6,065 90	.031	2,432 40	.021	3,728 42	—	.032	8
9	Haverhill,	42,279 39	.403	5,096 52	.048	2,040 54	.019	—	14,877 42	.141	9
10	Holyoke,	39,759 59	.325	1,364 96	.007	2,230 49	.012	75 16	7,422 60	.041	10
11	Lawrence,	89,152 52	.567	2,283 20	.014	6,692 02	.043	4,154 14	—	.075	11
12	Lynn,	74,487 94	.247	5,333 83	.018	4,029 42	.013	—	36,830 64	.122	12
13	Malden,	61,575 79	.329	6,445 64	.034	12,607 58	.067	—	50,629 67	.270	13
14	New Bedford,	23,416 72	.768	2,767 23	.091	3,623 22	.119	—	7,076 95	.232	14
15	Newburyport,	116,575 06	.143	3,883 57	.005	23,819 42	.029	—	52,427 06	.064	15
16	Newburyport,	21,754 01	.197	726 90	.006	1,872 28	.017	—	8,205 83	.074	16
17	New England Power,	57,778 36	.309	2,141 77	.012	961 52	.005	—	16,671 18	.089	17
18	Pittsfield,	134,218 29	.105	33,089 32	.026	10,058 61	.008	26,230 29	10,983 83	.021	18
19	Salem,	62,059 88	.386	3,256 48	.020	1,993 05	.013	—	68,131 69	.129	19
20	Southeastern,	71,399 62	.135	10,700 72	.020	4,607 86	.009	—	—	—	20
21	Turners Falls Power,	85,444 81	.052	19,551 11	.012	4,230 62	.003	27,119 33 ²	11,354 18	.023	21
22	United (Springfield),	113,734 44	.274	10,538 21	.025	8,728 34	.021	625 30	62,988 43	.153	22
23	Webster,	32,409 66	.319	1,484 97	.015	300 63	.004	—	9,466 76	.093	23
24	Worcester,	95,428 28	.151	29,686 19	.047	23,135 79	.037	—	100,712 18	.160	24

¹ Municipal plant; for fiscal year 1921.

² Includes hydraulic plant expenses.

2. OPERATING EXPENSES — Continued.

(a) Expenses of Manufacture — Concluded.

No. of Company.	COMPANY.	ELECTRIC PLANT REPAIRS.		TOTAL COST OF MANUFACTURE.		CURRENT BOUGHT.			TOTAL COST OF CURRENT MADE AND PURCHASED.		No. of Company.
		Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. made (Cents).	K.W. Hrs. bought.	Amount.	Per K.W. Hr. bought (Cents).	Amount.	Per K.W. Hr. sold (Cents).	
1	Cambridge,	\$6,675 27	.023	\$672,803 02 ¹	2.304	8,145	\$453 27	5.565	\$673,256 29 ¹	2.722	1
2	Central Massachusetts,	52 82	—	14,265 10 ²	—	12,582,291	205,698 89	1.635	219,963 99	2.051	2
3	Eastern Massachusetts,	—	—	450 00 ³	—	30,977,253	513,519 48	1.658	513,969 48	1.853	3
4	Edison (Boston),	197,355 61	.055	5,495,266 11	1.544	21,754,013	115,837 46	.532	5,611,103 57	1.816	4
5	Edison (Brookton),	9,432 06	.028	542,748 48	1.585	—	—	—	542,748 48	1.975	5
6	Fall River,	2,349 09	.008	289,935 17	.908	15,037,516	231,150 60	1.537	521,085 77	1.335	6
7	Fitchburg,	918 22	.009	266,328 75 ¹	2.333	3,783,000	3,963 39	1.237	270,292 14 ¹	3.152	7
8	Greenfield,	1,594 01	.013	45,353 51	.886	—	60,127 10	1.589	211,072 33 ¹	.877	8
9	Haverhill,	1,581 63	.015	211,072 33 ¹	2.005	1,590,826	17,499 09	1.100	362,864 32	2.512	9
10	Holyoke,	1,625 07	.008	345,365 23	1.878	—	—	—	267,969 47	2.301	10
11	Lawrence,	3,536 46	.022	297,969 47	1.705	4,101	215 68	5.259	581,068 03	2.461	11
12	Lowell,	5,482 75	.018	580,852 35	1.927	—	—	—	425,029 78	2.750	12
13	Lynn,	6,763 97	.036	425,929 78	2.273	20,140,595	413,227 28	2.052	538,622 22	2.728	13
14	Malden,	2,047 39	.067	125,394 94	4.111	—	—	—	1,030,390 66	1.511	14
15	New Bedford,	8,233 02	.010	1,050,390 66	1.286	—	—	—	163,856 76	1.556	15
16	Newburyport,	625 55	.006	163,856 76	1.486	—	—	—	2,536,257 52	.895	16
17	New England Power,	738 55	.004	363,958 16	1.940	183,585,153	1,789,801 31	.975	291,397 33	2.142	17
18	Pittsfield,	167,727 75	.131	382,408 05	.299	314,772	3,831 39	1.217	755,175 94	1.492	18
19	Salem,	3,865 88	.024	287,565 94	1.789	130,177	17,507 00	13.448	171,262 53	1.813	19
20	Turners Falls Power,	2,408 97	.005	737,668 94	1.400	10,542,615	172,622 53	1.624	313,677 36	.204	20
21	Southeastern,	7,443 78	.005	211,559 36	.129	18,846,200	102,118 00	.862	679,924 86	1.312	21
22	United (Springfield),	13,117 23	.032	538,358 86	1.295	20,820,000	141,566 00	.680	190,915 34	2.460	22
23	Webster,	630 11	.006	187,332 12	1.845	301,110	3,583 22	1.190	1,042,589 91 ¹	1.737	23
24	Worcester,	14,138 30	.022	983,159 08 ¹	1.557	8,284,295	59,430 83	.717	—	—	24

¹ Includes expense incident to sale of steam. (See footnote, page 481).

³ All current purchased.
⁴ Municipal plant; for fiscal year 1921.

2. OPERATING EXPENSES — *Continued.*(b) *Expenses of Distribution.*

No. of Company.	COMPANY.	WAGES FOR CARE OF LIGHTS, METERS AND MOTORS, METER READING, CLERICAL LABOR, ETC.		DISTRIBUTION TOOLS AND EQUIPMENT.		MAINTENANCE AND RENEWALS (STREET LAMPS).		RENEWALS OF LAMPS (COMMERCIAL).		No. of Company.
		Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	
1	Cambridge,	\$103,134 40	.417	\$35,890 33	.145	\$8,084 10	.033	\$1,761 56	.007	1
2	Central Massachusetts,	11,196 08	.104	9,965 56	.093	2,866 19	.027	—	—	2
3	Eastern Massachusetts,	9,547 95 ¹	.034	—	—	—	—	—	—	3
4	Edison (Boston),	131,723 56	.043	—	—	219,868 69	.070	312,178 52	.101	4
5	Edison (Brookton),	73,485 08	.268	—	—	8,036 63	.029	3,854 39	.014	5
6	Fall River,	61,230 18	.157	17,486 24	.045	12,852 28	.033	—	—	6
7	Fitchburg,	19,490 83	.227	13,384 40	.156	7,750 74	.091	266 65	.003	7
8	Greenfield,	13,651 27	.113	899 79	.007	7,914 81	.066	—	—	8
9	Haverhill,	26,193 31	.312	10,805 93	.129	6,266 89	.075	64 78	.000	9
10	Holyoke, ²	9,351 02	.059	11,822 24	.075	5,970 74	.038	2,461 30	.016	10
11	Lawrence,	38,023 50	.327	6,225 29	.053	9,079 81	.078	—	—	11
12	Lowell,	58,531 70	.248	7,569 84	.032	7,034 43	.030	—	—	12
13	Lynn,	57,034 80	.368	26,474 08	.171	12,075 99	.078	529 34	.003	13
14	Malden,	59,907 25	.304	40,068 57	.203	24,072 15	.122	1 40	.000	14
15	New Bedford,	37,727 87	.054	8,362 96	.012	15,932 07	.023	189 00	.002	15
16	Newburyport,	4,973 23	.047	191 27	.002	1,809 00	.017	—	—	16
17	New England Power,	11,245 91	.004	4,320 60	.002	—	—	—	—	17
18	Pittsfield,	28,159 53	.207	13,585 66	.100	9,003 16	.066	233 93	.002	18
19	Salem,	26,781 36	.053	15,300 01	.030	10,715 00	.021	—	—	19
20	Southeastern,	4,391 81	.046	3,649 71	.039	1,031 69	.011	—	—	20
21	Turners Falls Power,	74,958 17 ³	.049	281 35	.002	—	—	—	—	21
22	United (Springfield),	56,265 07	.109	7,002 53	.013	44,591 09	.086	—	—	22
23	Webster,	11,172 03	.144	732 83	.009	3,164 54	.041	—	—	23
24	Worcester,	33,866 34	.056	42,742 09	.071	30,319 29	.051	—	—	24

¹ Line operation.² Municipal plant; for fiscal year 1921.³ Substation operation.

2. OPERATING EXPENSES — *Continued.*(b) *Expenses of Distribution — Concluded.*

No. of Company.	COMPANY.	REPAIRS AND RENEWALS.				TOTAL COST OF DIS- TRIBUTION.		No. of Company.
		LINES AND CONDUITS.		METERS AND TRANSFORMERS.		Amount.	Per K. W. Hr. sold (Cents).	
		Amount.	Per K. W. Hr. sold (Cents).	Amount.	Per K. W. Hr. sold (Cents).			
1	Cambridge,	\$18,362 71	.074	\$10,729 77	.044	\$177,962 87	.720	1
2	Central Massachusetts,	14,839 15	.138	1,446 05	.014	40,313 03	.376	2
3	Eastern Massachusetts,	7,355 01	.027	—	—	16,902 96	.061	3
4	Edison (Boston),	966,816 50	.313	174,988 34	.057	1,805,575 61	.584	4
5	Edison (Brockton),	35,782 10	.130	4,722 44	.017	125,880 64	.458	5
6	Fall River,	22,424 27	.057	6,176 07	.016	120,169 04	.308	6
7	Fitchburg,	6,894 66	.080	872 24	.010	48,659 52	.567	7
8	Greenfield,	38,846 69	.322	98 15	.001	61,380 71	.509	8
9	Haverhill,	11,608 26	.138	1,395 57	.017	56,334 74	.671	9
10	Holyoke,	16,364 59	.104	8,546 41	.054	54,516 30	.346	10
11	Lawrence,	57,035 63	.490	11,578 65	.099	121,942 88	1.047	11
12	Lowell,	46,884 47	.198	2,752 24	.012	122,772 68	.520	12
13	Lynn,	33,244 97	.215	13,050 92	.084	142,410 10	.919	13
14	Malden,	58,477 39	.296	2,384 63	.012	184,911 39	.937	14
15	New Bedford,	36,958 49	.053	4,288 40	.006	103,269 79	.148	15
16	Newburyport,	8,194 45	.078	—	—	15,356 95	.146	16
17	New England Power,	46,332 41	.016	15,594 56	.005	77,493 48	.027	17
18	Pittsfield,	21,818 33	.160	14,577 18	.107	87,377 79	.642	18
19	Salem,	15,527 61	.031	2,204 04	.004	70,528 02	.139	19
20	Southeastern,	10,789 94	.114	158 75	.002	20,021 90	.212	20
21	Turners Falls Power,	67,171 99	.042	6,165 71	.004	148,577 22	.097	21
22	United (Springfield),	65,230 82	.126	2,854 88	.005	175,944 39	.339	22
23	Webster,	9,827 39	.127	2,603 28	.033	27,500 07	.354	23
24	Worcester,	110,915 64	.185	13,909 78	.023	231,753 14	.386	24

1 Municipal plant; for fiscal year 1921.

2. OPERATING EXPENSES — *Concluded.*
 (c) *Office Management and Other Operating Expenses.*

No. of Company.	COMPANY.	EXPENSES OF MAN- AGEMENT.		TAXES.		MISCELLANEOUS EX- PENSES.		TOTAL COST OF MANUFACTURE, PURCHASE AND DISTRIBUTION.		No. of Company.
		Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	
1	Cambridge.	\$97,986 10	.396	\$140,470 01	.568	\$17,671 66	.072	\$1,107,346 93	4.478	1
2	Central Massachusetts,	28,647 16	.267	26,865 51	.251	4,710 99	.044	320,500 68	2.989	2
3	Eastern Massachusetts,	6,639 39	.024	12,379 05	.044	1,321 08	.005	551,211 90	1.987	3
4	Edison (Boston),	1,841,242 22	.506	1,471,494 85	.476	230,341 61	.074	10,939,757 80	3.546	4
5	Edison (Brookton),	118,023 36	.330	118,792 83	.433	16,993 72	.063	922,439 03	3.389	5
6	Fall River,	81,942 57	.209	125,938 11	.322	12,128 90	.031	860,864 39	2.205	6
7	Fitchburg,	32,507 58	.379	35,333 52	.412	11,306 33	.132	398,099 09	4.642	7
8	Greenfield,	34,389 29	.285	46,629 73	.387	7,169 76	.060	255,232 40	2.118	8
9	Haverhill,	54,145 46	.644	58,974 09	.702	12,872 44	.153	393,399 06	4.682	9
10	Holyoke, 1	39,547 99	.251	—	—	3,846 88	.024	460,775 49	4.329	10
11	Lawrence,	26,998 74	.232	66,835 20	.574	20,379 61	.175	504,125 90	4.329	11
12	Lowell,	111,665 99	.473	85,815 99	.363	19,698 91	.083	921,021 60	4.827	12
13	Lynn,	40,603 58	.262	105,903 56	.684	32,877 97	.212	747,724 99	4.827	13
14	Malden,	59,893 02	.303	92,440 35	.468	17,499 88	.089	893,366 86	4.525	14
15	New Bedford,	130,231 65	.188	198,996 72	.286	21,688 15	.031	1,504,576 97	2.164	15
16	Newburyport,	19,193 85	.182	17,774 41	.169	6,838 49	.064	223,020 46	2.117	16
17	New England Power,	102,643 12	.036	250,950 00	.088	53,119 91	.019	3,020,464 03	1.065	17
18	Pittsfield,	39,780 82	.292	34,398 00	.253	13,602 92	.100	466,556 86	3.429	18
19	Salem,	61,376 68	.121	74,253 51	.148	14,831 58	.029	976,165 73	1.929	19
20	Southeastern,	13,917 00	.147	10,870 08	.115	1,485 35	.016	217,556 86	2.363	20
21	Turners Falls Power,	87,509 02	.057	296,349 32	.193	36,451 71	.023	882,564 63	2.574	21
22	United (Springfield),	145,051 96	.282	228,232 22	.440	9,499 67	.018	1,230,553 10	2.301	22
23	Wobster,	16,793 23	.216	21,073 49	.272	9,849 93	.127	260,132 06	3.429	23
24	Worcester,	143,097 08	.238	284,402 91	.474	36,998 81	.062	1,738,841 85	2.897	24

1 Municipal plant; for fiscal year 1921.

3. NET EARNINGS AND THEIR APPLICATION.

No. of Company.	COMPANY.	NET OPERATING INCOME.		INCOME FROM SOURCES OTHER THAN ELECTRIC BUSINESS, INCLUDING NET OPERATING INCOME FROM GAS BUSINESS.		INTEREST.		No. of Company.
		Amount.	Per K. W. Hr. sold (Cents).	Amount.	Per K. W. Hr. sold (Cents).	Amount.	Per K. W. Hr. sold (Cents).	
1	Cambridge,	\$192,875 35	.780	\$22,910 82	.093	\$52,723 64	.213	1
2	Central Massachusetts,	96,783 47	.902	18,046 14	.168	52,328 99	.487	2
3	Eastern Massachusetts,	62,674 04	.226	2,386 45	.009	14,869 74	.054	3
4	Edison (Boston),	5,224 800 00	1.691	175,366 00	.057	1,498,636 32	.485	4
5	Edison (Brookton),	286,626 01	1.044	31,683 96	.115	34,915 48	.127	5
6	Fall River,	445,807 13	1.142	15,876 77	.041	56,847 39	.146	6
7	Fitchburg,	98,453 67	1.148	10,568 70	.147	49,392 85	—	7
8	Greenfield,	156,326 67	1.299	17,740 05	.147	29,861 03	.248	8
9	Haverhill,	187,155 40	2.228	7,645 24	.091	24,043 75	.286	9
10	Holyoke, 1	144,063 27	.918	103,209 98	—	40,699 61	—	10
11	Lawrence,	213,127 54	1.831	241,496 28	—	137,392 71	—	11
12	Lowell,	260,446 95	1.103	27,158 13	.115	20,966 30	.089	12
13	Lynn,	298,329 17	1.926	198,546 54	—	49,205 71	—	13
14	Malden,	318,816 73	1.614	21,116 63	.107	64,664 03	.327	14
15	New Bedford,	449,083 49	.646	340,151 56	—	285,131 94	—	15
16	Newburyport,	106,402 13	1.010	16,301 12	.017	68,178 94	.137	16
17	New England Power,	1,325,350 43	.468	47,211 33	.018	386,882 37	.391	17
18	Pittsfield,	175,499 02	1.290	2,440 14	.018	53,259 52	.391	18
19	Salem,	224,300 70	.443	6,459 44	.013	36,733 23	.073	19
20	Southeastern,	47,712 36	.505	7,765 25	—	14,561 29	—	20
21	Turners Falls Power,	885,981 24	.576	60,693 43	.040	250,990 27	.163	21
22	United (Springfield),	796,535 51	1.537	373,129 26	.720	132,065 17	.255	22
23	Webster,	74,609 97	.962	48,609 26	—	37,279 60	—	23
24	Worcester,	638,785 76	1.065	82,794 65	.138	33,915 05	.057	24

1 Municipal plant; for fiscal year 1921.

3. NET EARNINGS AND THEIR APPLICATION — *Concluded.*

No. of Company.	COMPANY.	DIVIDENDS.			MISCELLANEOUS CHARGES AGAINST INCOME, INCLUDING DEPRECIATION AND RESERVES.		BALANCES.		No. of Company.
		Amount.	Rate Per Cent.	Per K. W. Hr. sold (Cents).	Amount.	Per K. W. Hr. sold (Cents).	Amount.	Per K. W. Hr. sold (Cents).	
1	Cambridge,	\$120,000 00	12	.485	\$58,648 18	.237	\$15,585 65 ¹	—	1
2	Central Massachusetts,	42,345 00	9	.395	20,393 98	.190	238 06 ¹	—	2
3	Eastern Massachusetts,	15,000 00	10	.054	30,023 55	.108	5,167 20	.019	3
4	Edison (Boston),	2,703,360 00	12	.875	1,104,848 46	.358	93,321 22	.030	4
5	Edison (Brookton),	185,976 00	9	.677	149,027 46	.543	51,608 97 ¹	—	5
6	Fall River,	249,796 80	— ²	.640	117,699 72	.301	37,339 99	.096	6
7	Fitchburg,	120,980 00	10	—	23,820 35	—	5,829 17	—	7
8	Greenfield,	103,674 60	10	.860	40,492 27	.336	238 82	.002	8
9	Haverhill,	108,252 50	10	1.289	51,458 45	.612	11,045 94	.132	9
10	Holyoke, ³	—	—	—	118,104 00	—	89,089 64	—	10
11	Lawrence,	180,467 00	7	—	69,911 56	—	46,632 55	—	11
12	Lowell,	147,030 00	10	.623	125,204 18	.530	3,615 40 ¹	—	12
13	Lynn,	325,000 00	20	—	146,136 85	—	23,468 85 ¹	.083	13
14	Malden,	128,160 00	12	.649	130,701 18	.662	16,408 15	—	14
15	New Bedford,	342,198 00	12	—	174,433 99	—	12,578 88 ¹	—	15
16	Newburyport,	—	—	—	52,433 30	—	2,091 01	—	16
17	New England Power,	627,468 67	— ⁴	.221	319,358 98	.113	38,851 74	.014	17
18	Pittsfield,	47,378 00	—	.348	77,301 64	.568	—	—	18
19	Salem,	110,037 75	10 ¹	.217	71,747 35	.142	12,241 81	.024	19
20	Southeastern,	28,400 00	8	—	12,494 21	—	22 11	—	20
21	Turners Falls Power,	579,255 15	6	.377	115,129 46	.075	1,299 79	.001	21
22	United (Springfield),	363,435 00	12	.701	198,509 18	.385	475,655 42	.918	22
23	Webster,	56,000 00	8	—	50,983 32	—	21,043 69 ¹	—	23
24	Worcester,	400,000 00	20	.667	285,004 28	.475	2,661 08	.004	24

¹ Deficit.² Eight per cent on common stock; 2 per cent on employees' stock.³ Municipal plant; for fiscal year 1921.⁴ Ten per cent on common stock; 6 per cent on preferred stock.

APPENDIX G. — WATER COMPANIES' STATISTICS.

TABLE 1. — *Financial Statistics for the Year ended June 30, 1921.*

COMPANY.	Capital Stock.	Bonds.	STOCKHOLDERS.		Value at Par of Stock held in Massachusetts.	DIVIDENDS.		Value of Property Assessed locally.	Taxes paid.
			Whole Number.	Resident in Massachusetts.		Amount.	Rate Per Cent.		
Amherst,	\$150,000	—	53	45	\$120,900	\$10,500 00	7	\$233,515	\$6,303 47
Ashfield,	15,600	—	41	26	5,800	—	—	9,000	263 85
Aspinwall (Lenox),	10,000	—	3	—	—	—	—	—	27 81
Auburn,	29,700	—	48	48	29,700	—	—	22,500	231 76
Barnstable,	75,000	—	24	24	74,500	3,000 00	4	120,000	2,635 25
Berkshire (Lee),	20,000	\$75,000	14	14	20,000	1,200 00	6	24,350	870 14
Brant Rock (Marshfield),	5,000	—	3	3	5,000	—	—	14,500	392 77
Bridgewater,	100,000	75,000	13	12	99,500	—	—	121,500	5,019 45
Cheshire,	15,000	—	26	20	13,800	1,800 00	12	10,600	547 14
Cohasset,	100,000	80,000	77	74	92,900	5,000 00	5	118,025	3,577 10
Cottage City (Oak Bluffs),	100,000	90,000	57	21	44,200	6,000 00	6	122,650	3,832 88
Dedham,	200,000	113,000	94	80	169,600	12,000 00	6	353,550	11,189 32
East Mountain (West Stockbridge),	4,000	—	7	7	4,000	600 00	—	2,500	75 37
Edgartown,	32,500	32,500	18	17	32,300	1,625 00	5	72,000	1,746 99
Fairhaven,	125,000	—	6	6	125,000	3,750 00	3	173,146	4,526 83
Grafton,	80,000	80,000	16	6	600	—	—	27,800	1,062 86
Granville Center,	9,300	—	8	4	2,650	—	—	3,000	97 94
Groton,	31,800	22,000	30	30	31,800	1,590 00	5	50,000	1,521 24
Hill (Stockbridge),	—	—	—	—	—	—	—	5,575	108 84
Hingham,	440,000	120,000	192	179	420,200	35,200 00	8	772,016	24,015 28

Holliston,	50,000	5	5	50,000	—	—	44,800	1,232 58
Housatonic,	40,000	5	5	40,000	—	—	75,000	2,168 93
Humarock Beach (Scituate),	10,000	4	4	10,000	—	—	— ¹	198 74
Lenox,	86,600	63	39	55,500	300 00	—	168,725	3,749 43
Ludlow,	29,000	1	1	29,000	2,900 00	—	30,000	946 79
Medfield,	— ⁴	—	—	—	—	—	11,710	552 77
Millford,	200,000	121	112	195,050	16,000 00	—	560,985	15,472 43
Millbury,	113,000	27	23	110,200	—	—	75,100	2,748 47
Monument Beach (Bourne),	— ²	—	—	—	—	—	— ¹	94 00
Mountain Spring (Southampton),	1,500	6	5	1,050	150 00	—	500	30 45
Northfield,	6,300	6	6	6,300	378 00	—	5,500	158 29
Northfield Schools,	— ²	—	—	—	—	—	5,000	125 99
Norton,	75,000	7	7	75,000	—	—	53,000	1,524 10
Onset (Wareham),	25,000	3	3	25,000	—	—	80,000	1,815 42
Oxford,	50,000	45	43	49,200	2,500 00	—	76,750	1,899 78
Palmer,	30,000 ⁵	3	3	30,000	2,400 00	—	— ¹	6,069 89
Riverside (Gill),	10,000	3	2	6,100	—	—	2,500	125 56
Salisbury,	90,000	32	26	87,200	4,050 00	—	— ¹	4,397 24
Scituate,	250,000	95	81	189,000	11,000 00	—	351,000	11,106 92
Sheffield,	20,000	12	10	19,800	—	—	8,200	320 28
Southbridge,	200,000	68	63	192,600	12,000 00	—	326,405	10,140 55
South Egremont,	10,000	23	15	4,400	—	—	14,247	250 16
Stockbridge,	43,000	69	48	24,800	—	—	72,225	1,453 38
Sunderland,	10,700	8	8	10,700	856 00	—	10,700	365 16
Wannacommet (Nantucket),	60,000	73	66	57,850	3,600 00	—	139,300	3,067 67
Westford,	40,000	26	26	40,000	—	—	11,100	237 89
Westhampton,	1,500	10	10	1,500	90 00	—	1,650	28 15
Weston,	50,000 ⁸	14	14	50,000	2,000 00	—	56,300	1,044 21
Westwood,	— ²	—	—	—	—	—	5,000	45 00
Williamstown,	100,000	5	3	20,800	—	—	61,500	2,003 87

¹ Not given.² No stock issued.³ On \$5,000 preferred stock.⁴ Property sold to town of Medfield March 31, 1921.⁵ Property sold to Palmer Fire District No. 1 Jan. 1, 1921. Company in process of liquidation.⁶ On \$45,000 preferred stock.
⁷ Four per cent on \$150,000 common stock and 5 per cent on \$100,000 preferred stock.⁸ Property sold to town of Weston July 1, 1921.

TABLE 2. — *Showing the Source of Supply, Method of utilizing the Same, the Storage Capacity of the Companies' Works and the Estimated Annual Consumption of Water.*

COMPANY.	Source of Supply.	Num- ber of Wells.	Num- ber of Reser- voirs.	Number of Towers or Stand- pipes.	Total Storage Capacity in Gallons.	Mode of Supply.	Estimated Total Consump- tion per Year in Gallons.
Amherst,	Amethyst Brook,	-	3	-	42,000,000	Gravity and emergency pump- ing.	190,033,650
Ashfield,	Brook and springs,	-	2	-	4,250,000	Gravity,	-
Aspinwall (Lenox),	Artesian wells and springs,	-	2	2	650,000	Pumping and gravity,	-
Auburn,	Wells,	10	-	1	23,500	Pumping and gravity,	1,460,000
Barnstable,	Wells,	24	-	1	370,000	Pumping and gravity,	61,018,090
Berkshire (Lee),	Mountain brooks and springs,	-	2	-	-	Gravity,	-
Brant Rock (Marshfield),	Wells fed by springs,	3	-	2	60,000	Pumping and gravity,	-
Bridgewater,	Driven wells,	88	-	1	276,000	Pumping and gravity,	113,020,000
Cheshire,	Spring, Kitchen and Thunder brooks,	-	2	-	-	Gravity,	-
Cohasset,	Lily Pond and wells,	67	1	-	1,500,000	Pumping and gravity,	-
Cottage City (Oak Bluffs),	Beech Grove Springs,	2	2	1	640,515	Pumping and gravity,	78,204,399
Dedham,	Water-bearing meadow lands,	37	-	3	790,000	Pumping and gravity,	285,623,345
East Mountain (West Stockbridge),	Springs on East Mountain,	-	2	-	6,500	Gravity,	1,500,000
Edgartown,	Dug well fed by springs,	1	-	1	200,000	Pumping and gravity,	27,741,506

Fairhaven,	Wells along Nasketucket Brook, Fairhaven, and Mattapoisett River, Mattapoisett.	2	-	1	500,000	Pumping and gravity, . . .	112,316,000
Grafton,	Wells fed by springs,	1	1	1	110,000 ¹	Pumping and gravity, . . .	72,869,553
Granville Center,	Springs and wells,	2	1	-	62,000	Gravity,	289,231
Groton,	Springs and wells,	1	1	-	500,000	Pumping and gravity, . . .	33,135,332
Hill (Stockbridge),	Springs in and about reservoirs, . . .	-	2	-	28,400	Gravity,	-
Hingham,	Accord Pond, Felling Mill Pond and Accord Brook.	1	5	2	267,107,694	Pumping and gravity, . . .	-
Holliston,	Ponds owned by company,	1	1	1	300,000 ¹	Pumping and gravity, . . .	46,682,250
Housatonic,	Long Pond,	-	1	-	200,000,000	Gravity,	-
Humarock Beach (Situate),	Artesian wells,	- ²	1	1	85,000	Pumping and gravity, . . .	3,475,000
Lenox,	Mountain springs and brooks, also Laurel Lake.	-	3	-	65,800,000	Gravity and emergency pump- ing,	103,000,000
Ludlow,	Water purchased from city of Springfield,	-	-	-	-	Gravity,	77,051,000
Milford,	Headwaters of Charles River,	3	2	2	178,400,000	Pumping and gravity, . . .	324,761,150
Millbury,	Well,	1	1	-	1,500,000	Pumping and gravity, . . .	108,864,000
Monument Beach (Bourne),	Wells,	6	-	1	20,000	Pumping and gravity, . . .	-
Mountain Spring (Southampton),	Springs,	-	4	-	4,000	Gravity,	-
Northfield Schools,	Louisiana Brook,	-	1	-	700,000	Gravity and emergency pump- ing,	-
Northfield,	Minot Brook,	-	1	-	360,000	Gravity,	-
Norton,	Driven wells,	20	-	1	200,000	Pumping and gravity, . . .	58,782,994
Onset (Wareham),	Jonathan's Pond,	-	-	1	94,000	Pumping and gravity, . . .	43,207,540
Oxford,	Driven wells,	15	-	1	150,000	Pumping and gravity, . . .	-
Riverside (Gill),	Spring,	-	1	-	1,000,000	Gravity,	-

² Not given.¹ Capacity of standpipe only.

TABLE 2. — Showing the Source of Supply, Method of utilizing the Same, the Storage Capacity of the Companies' Works and the Estimated Annual Consumption of Water — Concluded.

COMPANY.	Source of Supply.	Num-ber of Wells.	Num-ber of Reser-voirs.	Num-ber of Water Towers or Stand-pipes.	Total Storage Capacity in Gallons.	Mode of Supply.	Estimated Total Consump-tion per Year in Gallons.
Salisbury,	Wells and brook,	2	1	1	815,000	Pumping and gravity,	37,838,405
Situate,	Driven and dug wells, also pond water filtered.	3	-	1	260,000	Pumping and gravity,	129,272,995
Sheffield,	Mountain spring,	-	1	-	-	Gravity,	-
Southbridge,	Hatchet and Nuisance brooks,	-	4	-	204,624,000	Gravity,	301,525,000
South Egremont,	Goodale Brook,	-	1	-	-	Gravity,	-
Stockbridge,	Lake Averie,	-	2	2	60,448,000	Pumping,	111,649,176
Sunderland,	Two springs and Saw Mill Brook,	-	1	-	-	Gravity,	-
Wannacomet (Nantucket),	Wannacomet Pond and driven wells,	50	-	1	425,000	Pumping and gravity,	104,687,265
Westford,	Driven wells,	19	-	2	490,000	Pumping and gravity,	52,735,750
Westhampton,	Springs forming small brook,	-	1	-	-	Gravity,	-
Westwood,	Springs from owner's land,	1	-	1	24,000	Pumping and gravity,	-
Williamstown,	Cold and Sherman springs, Paul Brook, Flora Glen and Rattlesnake Brook.	-	5	-	13,075,000	Gravity,	-

TABLE 3. — *Showing the Average Pressure in the Mains and the Number of Services, Hydrants, Meters and Customers on June 30, 1921.*

COMPANY.	Esti- mated Pressure in Mains in Pounds.	Num- ber of Serv- ices.	NUMBER OF HYDRANTS.		Num- ber of Meters in Use.	Num- ber of Cus- tomers.
			Pub- lic.	Priv- ate.		
Amherst,	—	— ¹	120	—	1,170	1,213
Ashfield,	—	66	16	—	—	51
Aspinwall (Lenox),	—	—	—	—	—	1
Auburn,	72-80	82	—	—	47	82
Barnstable,	75-95	663	71	—	24	646
Berkshire (Lee),	—	— ¹	45	6	—	734
Brant Rock (Marshfield),	45-115	588	—	1	—	620
Bridgewater,	60-90	963	80	6	609	963
Cheshire,	85	—	25	3	—	160
Cohasset,	60-65	671	100	3	47	700
Cottage City (Oak Bluffs),	53-75	1,327	87	1	23	— ²
Dedham,	45-80	2,451	197	36	2,307	1,700
East Mountain (West Stock- bridge),	—	— ¹	—	—	29	51
Edgartown,	45-60	425	45	—	4	425
Fairhaven,	60-74	1,564	130	15	—	1,564
Grafton,	65-160	384	97	—	8	384
Granville Center,	—	18	—	—	16	17
Groton,	60-100	281	52	9	294	295
Hill (Stockbridge),	—	—	—	—	—	14
Hingham,	26-121	4,307	398	51	133	4,307
Holliston,	70-100	271	58	—	1	284
Housatonic,	—	535	11	23	9	535
Humarock Beach (Scituate),	25-40	— ¹	—	—	—	120
Lenox,	—	309	52	5	368	345
Ludlow,	—	713	65	52	—	898
Milford,	15-100	2,623	232	4	2,240	2,623
Millbury,	6-130	590	78	21	12	575
Monument Beach (Bourne),	—	46	6	—	—	46
Mountain Spring (South- ampton),	—	— ¹	—	—	—	25
Northfield Schools,	—	—	7	12	94	134
Northfield,	—	82	—	10	63	94
Norton,	70-114	299	63	30	16	298
Onset (Wareham),	43-55	946	45	2	2	946
Oxford,	97½	480	44	14	338	768
Riverside (Gill),	—	47	—	—	—	47
Salisbury,	40-65	882	76	—	—	882
Scituate,	50-75	1,368	150	17	7	1,368
Sheffield,	45-47	130	20	—	8	130
Southbridge,	30-110	1,495	182	64	1,537	965
South Egremont,	—	54	8	—	7	63
Stockbridge,	85-90	363	42	1	37	363
Sunderland,	—	105	1	7	—	105
Wannacomet (Nantucket),	25-60	1,556	88	2	3	1,364
Westford,	75-90	356	53	2	—	356
Westhampton,	—	25	1	—	—	25
Westwood,	—	135	10	—	6	89
Williamstown,	—	— ¹	77	6	616	591

¹ Owned by consumers.² Unknown.

	Cast iron,	.	.	.	.	-	-	-	-	5,650	-	-	-	-	5,650	1	370
Granville Center,																	
Groton,	Cast iron,	.	.	.	.	-	-	-	-	-	-	-	-	-	\$ 47,520	9	-
Hill (Stockbridge),	Iron,	.	.	.	.	-	3,600	-	9,700	-	-	-	-	-	\$ 13,300	2	2,740
Hingham,	Cast iron, wrought iron and cement lined,	56,439	3,589	3,958	32,468	1,063	75,779	127,428	58,471	18,566	83,341	29,209	5,543	\$12,754	97	594	
Holliston,	Cast iron,	.	.	.	.	-	-	9,625	4,975	5,250	900	-	-	745,775	8	3,535	
Houstonic,	Cast iron,	.	.	.	.	-	2,900	-	18,410	7,960	29,162	4,343	125	-	65,046	12	1,886
Humarock Beach (Scituate),	Galvanized iron,	.	.	.	.	-	-	-	-	-	-	-	-	-	\$ 13,250	2	2,690
Lenox,	Iron,	.	.	.	.	697	-	5,280	20,700	24,326	17,526	15,840	16,840	-	101,209	19	889
Ludlow,	Cast iron,	.	.	.	.	-	-	-	6,141	27,959	8,169	1,165	3,185	-	46,619	8	4,379
Milford,	Cast iron, wrought iron, galvanized iron, cement lined and lead lined.	1,377	171	183	5,617	-	46,538	80,761	39,734	6,547	9,233	19,393	18	209,578	39	3,658	
Millbury,	Cast iron,	.	.	.	.	-	-	-	-	33,477	16,693	8,202	6,544	-	71,403	13	2,763
Monument Beach (Bourne),	Cast iron and galvanized iron,	. .	400	1,600	332	-	-	5,500	182	-	-	-	-	8,014	1	2,734	
Mountain Spring (Southampton),	Iron,	.	5,000	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	
Northfield Schools,	Cast iron, galvanized iron and enameled iron.	.	-	-	-	-	1,650	-	6,361	9,000	-	-	-	\$ 35,368	6	3,688	
Northfield,	Cast iron and wood,	. . . .	-	-	-	-	4,125	5,000	-	-	-	-	-	9,125	1	3,845	
Norton,	Cast iron, wrought iron and galvanized iron.	.	-	240	2,961	-	2,714	14,354	19,710	18,334	6,340	-	336	64,989	12	1,629	
Onset (Wareham),	Cast iron, galvanized iron and cement lined.	6,787	8,717	7,039	19,498	165	10,330	16,479	13,708	787	-	-	-	83,510	15	4,310	
Oxford,	Universal and galvanized iron,	. . .	1,155	5,145	1,072	15,081	-	-	13,007	22,397	4,840	-	-	62,697	11	4,617	

Not given.

2 Includes 60 feet 2½-inch pipe.

³ Estimated.

4 Includes 5,968 feet owned by town.

⁵ Lengths of various sizes not given.

⁶ Includes 16,900 feet 20-inch pipe.

7 Includes 3,300 feet under 4 inches.

Includes 18,357 feet under 3 inches.

TABLE 4. — Showing the Kind of Pipe and the Lengths and Sizes of the Mains in Use as returned by the Companies — Concluded.

COMPANY.	Kind of Pipe.	DIAMETER IN INCHES.											Total Length in Feet.	LENGTH IN MILES AND FEET.	
		1 and under.	1¼	1½	2	3	4	6	8	10	12	14		16	Miles.	Feet.
Riverside (Gill),	Cast iron,	—	—	—	—	—	—	4,500	—	—	—	—	—	4	4,500
Salisbury,	Cast iron and wrought iron,	29,215	—	—	—	—	1,212	38,206	15,856	11,798	9,390	—	—	16	1,197
Seituate,	Cast iron and wrought iron galvanized,	—	—	—	—	—	—	119,719	42,474	18,670	7,920	—	—	44	1,874
Sheffield,	Cast iron and galvanized iron,	3,150	—	100	2,800	—	5,280	10,560	—	—	—	—	—	5	770
Southbridge,	Cast iron and wrought iron galvanized,	991	—	—	12,177	—	11,780	59,179	6,190	6,969	17,101	1,119	12,639	24	1,425
South Egremont,	Cast iron, wrought iron and galvanized iron,	1,850	7,400	—	3,000	—	15,150	4,000	—	—	—	—	—	4	1,630
Stoekbridge,	Cast iron and wrought iron,	2,040	—	600	7,920	2,640	2,640	5,940	—	—	—	—	—	10	5,232
Sunderland,	Cast iron, galvanized iron and wrought iron,	2,691	6,114	1,353	16,241	635	27,484	26,287	12,108	9,979	16	—	—	4	660
Wannacommet (Nantucket),	Cast iron, wood and galvanized iron,	—	—	—	—	—	—	10,304	9,428	27,525	—	—	—	19	2,588
Westford,	Cast iron,	—	—	—	—	—	—	—	—	—	—	—	—	8	5,017
Westhampton,	Galvanized iron,	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Westwood,	Galvanized iron,	—	—	—	5,500	4,500	—	—	—	—	—	—	—	1	4,720
Williamstown,	Cast iron,	1,120	—	—	12,080	23,921	10,250	30,073	26,916	1,560	—	—	—	20	320

¹ Includes 21,120 feet of 4 inches and under.² Includes sizes from 1 inch to 2½ inches.³ Includes 45,411 feet under 6 inches.⁴ Includes 2,170 feet of 2½-inch pipe; also 900 feet of 18-inch pipe.⁵ Not given.

APPENDIX H.—MUNICIPAL PLANT STATISTICS.

TABLE 1. — *Description of Steam and Electric Equipment.*

The following table of data from the several returns is descriptive of the generating equipment at the stations in the municipalities named at the end of the fiscal year 1920:—

MUNICIPALITY.	BOILERS.		ENGINES.		STEAM TURBINES.		GENERATORS.	
	No.	Total Rated H. P.	No.	Total Rated H. P.	No.	Total Rated K. W.	No.	Total K. V. A. Capac- ity.
Ashburnham, ¹	—	—	—	—	—	—	—	—
Belmont, ¹	—	—	—	—	—	—	—	—
Boylston, ¹	—	—	—	—	—	—	—	—
Braintree,	3	375	2	525	1	500	3	1,015
Chicopee, ¹	4 ²	968	—	—	—	—	—	—
Concord,	3	270	1	300	2	833	3	1,033
Dana, ¹	—	—	—	—	—	—	—	—
Danvers, ¹	4 ²	550	5 ²	1,375	—	—	3 ²	1,000
Georgetown, ¹	—	—	—	—	—	—	—	—
Groton, ¹	—	—	—	—	—	—	—	—
Groveland, ¹	—	—	—	—	—	—	—	—
Hingham, ¹	—	—	—	—	—	—	—	—
Holden, ¹	—	—	—	—	—	—	—	—
Holyoke,	8	3,200	—	—	4 ³	10,250	6	13,687
Hudson,	4	580	2	620	2	800	4	1,400
Hull, ¹	—	—	—	—	—	—	—	—
Ipswich,	2	300	3	660	—	—	3	380
Littleton, ¹	—	—	—	—	—	—	—	—
Mansfield, ¹	—	—	—	—	—	—	—	—
Marblehead,	4	580	2	400	2	200	4	650
Merrimac, ¹	— ⁴	—	2 ²	272	—	—	2 ²	195
Middleborough,	1	25	3 ^{2,5}	278 ⁶	—	—	2	350
Middleton, ¹	—	—	—	—	—	—	—	—
North Attleborough, ¹	2 ²	494	2 ²	550	—	—	2 ²	410
Norwood, ¹	—	—	—	—	—	—	—	—
Paxton, ¹	—	—	—	—	—	—	—	—
Peabody,	3	657	2	1,116	1	1,500	3	2,875
Princeton, ¹	—	—	—	—	—	—	—	—
Reading,	5 ⁷	725	1	330	2	1,100	3	1,575
Rowley, ¹	—	—	—	—	—	—	—	—
Russell, ¹	—	—	—	—	—	—	—	—
Shrewsbury, ¹	—	—	—	—	—	—	—	—
South Hadley, ¹	—	—	—	—	—	—	—	—
Southwick, ¹	—	—	—	—	—	—	—	—
Sterling, ¹	—	—	—	—	—	—	—	—
Taunton,	7	2,500	2	1,250	2	4,600	4 ⁸	5,000
Templeton, ¹	—	—	—	—	—	—	—	—
Wakefield, ¹	2 ²	250	—	—	—	—	—	—
Wellesley, ¹	—	—	—	—	—	—	—	—
West Boylston, ¹	—	—	—	—	—	—	—	—
Westfield, ¹	—	—	—	—	—	—	—	—

¹ All current purchased.² Not in use.³ Also 4 water wheels 1,120 horse power.⁴ Boilers owned by water department.⁵ Gas engines.⁶ Also 2 water wheels 157 horse power.⁷ One 125 horse power boiler not in use.⁸ Also 1 power generator 100 kilowatts.

TABLE 2. — *Street Lines Equipment.*

MUNICIPALITY.	Total Length of Wire (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Streets with Overhead Wires (Feet).
Ashburnham,	206,490	501	15	63,360
Belmont,	841,168	1,636	117	187,625
Boylston,	242,750	791	35	88,345
Braintree,	1,129,048	1,930	84	239,000
Chicopee,	2,182,792	3,695	—	— ¹
Concord,	1,402,389	2,048	10	268,700
Dana,	81,200	595	—	60,720
Danvers,	1,084,460	1,983	118	350,000
Georgetown,	439,691	704	7	70,408
Groton,	584,548	1,047	4	120,685
Groveland,	385,200	458	15	95,000
Hingham,	1,308,360	1,378	14	212,496
Holden,	718,550	1,224	91	186,500
Holyoke,	2,071,525 ²	2,860	143	283,339
Hudson,	1,067,966	1,158	259	169,550
Hull,	1,156,248	1,650	68	234,590
Ipswich,	698,119	1,381	22	175,620
Littleton,	369,100	845	2	84,350
Mansfield,	727,532	1,108	—	183,000
Marblehead,	1,027,629	1,131	238	191,405
Merrimac,	347,873	567	8	66,780
Middleborough,	862,561	77	184	273,235
Middleton,	133,648	151	—	28,575
North Attleborough,	1,296,753	813	25	203,965
Norwood,	1,370,757 ³	1,934	51	239,800
Paxton,	138,200	430	26	102,960
Peabody,	1,477,800	1,520	353	303,400
Princeton,	299,220	1,052	—	— ¹
Reading,	2,733,611	4,965	248	574,013
Rowley,	250,347	867	6	91,400
Russell,	59,030	115	—	13,500
Shrewsbury,	761,000	1,705	50	— ¹
South Hadley,	547,901 ⁴	921	77	107,645
Southwick,	221,500	415	—	49,800
Sterling,	465,163	1,524	40	195,915
Taunton,	3,058,001	2,698	111	— ¹
Templeton,	533,939	971	54	105,972
Wakefield,	— ¹	— ¹	— ¹	— ¹
Wellesley,	1,360,810 ⁵	1,171	7	253,500
West Boylston,	467,562	1,071	56	143,402
Westfield,	1,606,219 ⁶	1,462	299	225,000

¹ Unknown.² Includes 164,108 feet of wire in 35,923 feet of conduit.³ Includes 21,714 feet of wire in 15,988 feet of conduit.⁴ Includes 255 feet of wire in 255 feet of conduit.⁵ Includes 600 feet of wire in 300 feet of conduit.⁶ Includes 131,124 feet of wire in 9,503 feet of conduit.

TABLE 3. — *Electric Fuel Statistics.*

The following table shows the kind and quantity of fuel and number of carbons and electrodes used during the fiscal year 1920, as shown by the several returns: —

MUNICIPALITY.	Coal (Tons).	Screenings (Tons).	Number of Carbons and Electrodes used.
Ashburnham,	— ¹	—	—
Belmont,	— ¹	—	—
Boylston,	— ¹	—	—
Braintree,	2,394 ²	—	—
Chicopee,	— ¹	—	—
Concord,	2,195	1,274	—
Dana,	— ¹	—	—
Danvers,	2,043 ²	52	—
Georgetown,	— ¹	—	—
Groton,	— ¹	—	—
Groveland,	— ¹	—	—
Hingham,	— ¹	—	—
Holden,	— ¹	—	—
Holyoke,	29,625 ^{2, 3}	—	5,444
Hudson,	2,809	5	—
Hull,	— ¹	—	—
Ipswich,	1,478	—	—
Littleton,	— ¹	—	—
Mansfield,	— ¹	—	—
Marblehead,	3,085	—	2,612
Merrimac,	— ¹	—	—
Middleborough,	— ^{1, 3}	—	—
Middleton,	— ¹	—	—
North Attleborough,	— ¹	—	—
Norwood,	— ¹	—	—
Paxton,	— ¹	—	—
Peabody,	6,057 ²	—	1,400
Princeton,	— ¹	—	—
Reading,	3,764	54	—
Rowley,	— ¹	—	—
Russell,	— ¹	—	—
Shrewsbury,	— ¹	—	—
South Hadley,	— ¹	—	—
Southwick,	— ¹	—	—
Sterling,	— ¹	—	—
Taunton,	2,196	2,647,622 ⁴	—
Templeton,	— ¹	—	—
Wakefield,	— ¹	—	—
Wellesley,	— ¹	—	—
West Boylston,	— ¹	—	—
Westfield,	— ¹	—	3,247

¹ Current bought.² Part of current purchased.³ Also used water power.⁴ Gallons of fuel oil.

TABLE 4. — *Electric Current generated and sold.*

The following table shows the total kilowatt hours generated and bought, the kilowatt hours sent out for street lights and the kilowatt hours sold to commercial customers, as taken from the returns of the several plants for the fiscal year 1920:—

MUNICIPALITY.	Total K. W. Hours generated and bought.	Sent out for Street Lights.	K. W. Hours sold to Commercial Customers.
Ashburnham,	155,980	17,223	131,267
Belmont,	1,042,400	147,951	666,201
Boylston,	55,300	12,000	32,200
Braintree,	1,981,785	150,490	1,724,053
Chicopee,	6,237,900	489,683	3,998,829
Concord,	1,413,480	190,780	883,788
Dana,	25,680	9,500	15,082
Danvers,	2,257,646	272,210	1,446,614
Georgetown,	248,700	13,680	164,820
Groton,	279,530	63,662	157,813
Groveland,	129,750	38,900	68,699
Hingham,	855,738	122,150	636,434
Holden,	213,840	31,888	119,226
Holyoke,	23,058,840	877,700	18,785,543
Hudson,	1,685,823	98,623	1,190,271
Hull,	1,002,190	110,500	702,884
Ipswich,	528,160	60,052	338,329
Littleton,	93,220	11,424	43,415
Mansfield,	3,271,414	164,760	2,798,381
Marblehead,	929,100	227,230	638,238
Merrimac,	369,290	36,302	205,030
Middleborough,	799,003	38,013	510,240
Middleton,	41,940	17,653	18,357
North Attleborough,	1,268,500	86,980	944,692
Norwood,	4,776,000	212,030	3,450,546
Paxton,	46,807	5,500	18,170
Peabody,	5,130,349	273,600	4,296,053
Princeton,	50,540	14,661	22,035
Reading,	2,297,237	175,704	1,360,177
Rowley,	61,770	15,960	28,927
Russell,	4,360	1,526	2,627
Shrewsbury,	487,600	80,000	267,375
South Hadley,	462,590	72,499	276,126
Southwick,	32,620	15,000	13,170
Sterling,	130,640	12,561	103,403
Taunton,	10,245,400	626,307	6,685,824
Templeton,	210,335	27,155	125,090
Wakefield,	962,391	110,515	626,217
Wellesley,	1,335,020	166,927	732,024
West Boylston,	161,325	22,394	91,697
Westfield,	5,022,900	308,000	3,771,325

TABLE 5. — *Connected Load Statistics.*

The following table shows the number of customers for each kind of commercial lights, total lighting load, number of motors and total power load at the end of the fiscal year 1920: —

Municipality.	Number of Customers using Commercial Arc Lights only.	Number of Customers using Commercial Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights but no Power.	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	Total Lighting Load in K. W.	Number of Motors.	Total Power Load in K. W.	Total Lighting and Power Load in K. W.
Ashburnham,	—	311	—	7	8	292.29	32	32.00	324.29
Belmont,	—	2,486	—	1	2	2,033.05	13	89.00	2,122.05
Boylston,	—	113	—	1	26	48.74	— ¹	— ¹	— ¹
Braintree,	—	2,198	—	—	50	38.83 ²	89	— ¹	— ¹
Chicopee,	—	4,036	—	11	96	116.68 ²	397	4,804.99	— ¹
Concord,	—	891	—	2	169	1,532.25	80	392.00	1,924.25
Dana,	—	90	—	—	1	22.90	1	5.00	27.90
Danvers,	—	1,855	—	1	154	1,030.69	147	2,094.36	3,125.05
Georgetown,	—	250	—	1	82	247.56	74	198.00	445.56
Groton,	—	248	—	4	55	339.35	30	162.62	501.97
Groveland,	—	330	—	3	5	292.62	23	44.38	337.00
Hingham,	—	1,034	—	—	55	1,337.55	38	278.26	1,615.81
Holden,	—	419	—	10	10	208.22	19	163.00	371.22
Holyoke,	—	9,688	—	59	309	11,086.72	2,008	11,514.00	22,600.72
Hudson,	—	1,400	—	6	108	320.20 ²	— ¹	500.00	— ¹
Hull,	—	439	—	9	—	385.20	11	57.00	442.20
Ipswich,	—	736	—	36	—	36.80 ²	— ¹	— ¹	— ¹
Littleton,	—	200	—	2	12	127.26	15	65.00	192.26
Mansfield,	—	935	—	5	90	36.03 ²	— ¹	1,150.00	— ¹
Marblehead,	—	1,878	—	57	64	1,245.26	160	659.00	1,904.26

¹ Not given.² Street lights only.

TABLE 5. — *Connected Load Statistics* — Concluded.

MUNICIPALITY.	Number of Customers using Commercial Arc Lights only.	Number of Customers using Commercial Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights but no Power.	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	Total Lighting Load in K. W.	Number of Motors.	Total Power Load in K. W.	Total Lighting and Power Load in K. W.
Merrimac,	1	252	—	—	18	150.76	56	256.62	407.38
Middleborough,	1	1,124	—	1	52	962.65	155	— ¹	— ¹
Middleton,	1	111	—	1	5	43.60	5	1.96	45.56
North Attleborough,	1	1,381	—	3	99	1,613.17	— ¹	750.00	2,363.17
Norwood,	1	2,420	—	1	47	3,015.60	255	3,025.50	6,041.10
Paxton,	1	66	—	7	—	24.91	—	—	24.91
Peabody,	1	2,144	—	245	—	1,834.90	413	4,021.80	5,856.70
Princeton,	1	81	—	—	13	10.13 ²	— ¹	— ¹	— ¹
Reading,	1	2,536	—	11	70	3,154.67	109	613.20	3,767.87
Rowley,	1	130	—	7	34	90.00	21	— ¹	— ¹
Russell,	1	54	—	—	—	3.00 ²	—	—	—
Shrewsbury,	1	949	—	1	54	190.80	55	— ¹	— ¹
South Hadley,	1	710	—	2	30	607.08	41	123.27	730.35
Southwick,	1	72	—	—	3	38.40	3	8.50	46.90
Sterling,	1	180	—	—	20	124.30	28	106.00	230.30
Taunton,	1	3,365	—	31	209	130.80 ²	898	— ¹	— ¹
Templeton,	1	360	—	23	44	277.18	66	63.04	340.22
Wakefield,	1	— ¹	—	— ¹	— ¹	— ¹	— ¹	— ¹	— ¹
Wellesley,	1	1,448	—	102	—	1,438.00	105	632.00	2,070.00
West Boylston,	1	200	—	—	104	34.80	129	— ¹	— ¹
Westfield,	1	2,379	—	17	115	1,268.50	429	2,399.70	3,668.20

¹ Not given.² Street lights only.

TABLE 6.—*Gas Plant Statistics.*

The following tables exhibit data of interest concerning these plants and their operations:—

For the Fiscal Year 1920.

	Holyoke.	Middle-borough.	Wakefield.	Westfield.
Daily capacity of works (feet), .	1,950,000	125,000	270,000	605,000
Greatest output (feet), . .	1,056,718	— ¹	251,200	231,100
Date of same,	Oct. 1	— ¹	Aug. 14	May 29
Least output (feet),	612,917	— ¹	121,400	120,500
Date of same,	March 4	— ¹	Nov. 20	April 18
Gas made (feet),	296,154,404	12,458,000	59,851,000	63,857,500
Gas sold by meter (feet), . .	266,194,864	11,173,900	48,428,100	54,474,000
Gas supplied to public buildings (feet),	2,186,900	45,600	181,100	178,600
Gas used at works and offices (feet),	—	96,250	123,700	474,300
Gas unaccounted for (feet), .	27,781,495	1,139,250	14,542,700	8,755,000
Percentage unaccounted for, .	9.36	9.12	22.95	13.67
Total sales of gas (feet), . .	268,381,764	11,219,500	48,609,200	54,652,600
Gas sold per mile of main (feet), .	4,288,766	1,198,562	1,204,638	1,889,831
Gas unaccounted for per mile of main (feet),	443,951	121,704	360,400	302,739
Number of consumers per mile of main,	229.7	79.7	69.0	102.9
Gas sold per consumer (feet), .	18,515	14,978	17,389	18,310
Gas materials used,	— ²	— ³	— ⁴	— ⁵
Fuel used,	— ⁶	— ⁷	— ⁸	— ⁹

¹ No record.

² Oil, 623,940 gallons.

³ Fuel oil, 50,008 gallons.

⁴ Oil, 116, 338 gallons.

⁵ Oil, 63,064 gallons.

⁶ Coal, 14,516 tons; coke, 6,994 tons.

⁷ Coal, 122 tons; coke, 343 tons.

⁸ Coal, 3,299 tons; coke, amount not known.

⁹ Coal, 4,355 tons; coke, 509 tons.

TABLE 7.—*Street Mains and Meters.**Street Mains. — Length in Feet of Each Size, 1920.*

	Holyoke.	Middle- borough.	Wakefield.	Westfield.
Three-quarter inch,	—	—	23,537	—
One inch,	1,441	—	19,325	190
One and one-quarter inch,	1,235	50	17,439	1,001
One and one-half inch,	1,717	165	26,046	510
One and three-quarters inch,	—	—	—	4,224
Two inch,	10,227	1,762	53,182	5,375
Two and one-half inch,	4,312	—	338	1,316
Three inch,	64,812	13,685	25,268	69,056
Four inch,	113,264	28,307	32,216	55,952
Six inch,	66,969	2,231	13,106	10,295
Eight inch,	36,233	3,225	—	3,053
Ten inch,	—	—	2,600	—
Twelve inch,	18,731	—	—	1,722
Fifteen inch,	440	—	—	—
Sixteen inch,	11,030	—	—	—
Total length,	330,411	49,425	213,057	152,694
Length in miles and feet, $\left\{ \begin{array}{l} \text{miles,} \\ \text{feet,} \end{array} \right.$	62 3,051	9 1,905	40 1,857	28 4,854
Increase during year (feet),	3,209	—	1,131	2,891

Meters. — Number of Each, 1920.

Three light,	13,234	133	2,590	1,872
Five light,	805	598	158	1,016
Ten light,	177	7	18	27
Twenty light,	69	6	9	34
Thirty light,	46	1	6	21
Forty-five light,	13	—	1	—
Fifty light,	3	1	2	1
Sixty light,	9	—	—	2
Eighty light,	5	—	1	1
One hundred light,	5	—	—	1
One hundred and fifty light,	4	—	—	—
Two hundred light,	3	—	—	—
Two hundred and fifty light,	4	—	—	—
Total number in use 1920,	14,377	746	2,785	2,975
Increase during year,	32	73	147	108

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